

Factors Affecting Internal Audit Quality: Audit Experience, Independence and Competence

Muhammad Zaynuri^{1*}, Cris Kuntadi²

^{1,2}Fakultas Ekonomi dan Bisnis, Universitas Bhayangkara Jakarta Raya, Indonesia

^{*}202110315146@mhs.ubharajaya.ac.id , ²cris.kuntadi@dsn.ubharajaya.ac.id

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ABSTRACT

This literature reviews factors influencing internal audit quality, focusing on Audit Experience, Independence, and Competence. Experienced auditors are better equipped to understand an organization's operational and financial complexities and can identify early signs of fraud or non-compliance. Independence enables auditors to report findings objectively, ensuring that audit results are reliable for stakeholders like top management and boards. Competence involves the technical and analytical skills necessary for auditing, including knowledge of audit standards, legal requirements, and accounting principles, as well as strong analytical abilities. By exploring these factors, this article aims to develop solid hypotheses about their relationship within internal audit quality, ultimately supporting improvements in audit practices across various sectors. Findings from this literature review indicate: 1) Audit experience positively impacts Internal Audit Quality, 2) Independence is crucial for audit reliability, and 3) Competence enhances Internal Audit Quality.

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1. Introduction

Internal audit quality is an important aspect that determines the effectiveness of a company's governance and internal control. There are several factors that influence the quality of internal audits, including audit experience, independence and auditor competency. The quality of this audit is important to ensure the integrity of the company's financial and operational information, as well as supporting stakeholder trust. Factors that influence the quality of internal audits are very important in determining the effectiveness of a company's internal supervision (Abdullah et al., 2018). There are three main components that have a significant influence: audit experience, independence and competence.

Audit experience has a crucial role in increasing the effectiveness of the audit process. Experienced auditors usually have deep expertise in a particular industry and a better understanding of the operational complexities a company faces (Nurarifah & Kuntadi, 2024). They are also more skilled at identifying risks and potential fraud. Extensive experience enables auditors to apply practical knowledge effectively in a variety of audit situations, thereby improving the quality of audit findings.

Independence is another important pillar in internal audit. Without independence, the integrity of audit results can be doubted. Auditors must be free from management influence or internal business interests that could compromise their objectivity. Independence ensures that auditors can act based on evidence and professional judgment without fear of the consequences of their audit findings.

Auditor competency also greatly determines audit quality. This includes not only technical skills in accounting and finance, but also the ability to communicate effectively. Continuous training and professional certification are important to ensure auditors stay updated with the latest developments in

audit standards and regulations (Rijal & Bakri, 2023; Susanto, 2023). Apart from that, interpersonal competence is also important to ensure that audit recommendations can be accepted and implemented properly by the company. These three factors, experience, independence, and competence, work together to form the basis of an effective internal audit (Lestari & Kuntadi, 2022). Organizations that recognize and invest in developing these areas are more likely to have strong internal audit systems that not only detect but also prevent fraud and non-compliance, and improve governance and stakeholder trust (Saad & Milala, 2024; Wahyudi et al., 2024).

Through this literature review, an in-depth analysis will be carried out regarding audit experience, independence and competence on internal audit quality, with a focus on implementation and key factors that influence the success of these three approaches. It is hoped that the results of this research can make a significant contribution to efforts to improve the quality of internal audits in various sectors, including private businesses, banking, state-owned companies and government institutions. This article discusses the influence of audit experience, independence and competence on internal audit quality, a literature review study in the banking sector.

2. Literatur Review

Internal Audit Quality

Internal audit quality is a critical aspect that influences an organization's ability to maintain its financial and operational integrity. This activity involves a comprehensive assessment carried out by an internal auditor or group of auditors to assess the company's operational effectiveness and compliance with applicable regulations and standards (Al Astal et al., 2025). Quality internal audits not only help prevent financial losses, but also ensure that company operations are running in accordance with good governance principles. Low internal audit quality can cause a variety of problems, including the inability to detect or prevent errors and fraud. This can have a negative impact on the reputation and trust of stakeholders in the organization, which often takes a long time and large costs to restore the situation. Statistics show that organizations with weak internal audit systems are more vulnerable to operational and financial risks (Engelbrecht et al., 2018; Mutmainah et al., 2022).

Dimensions or indicators of internal audit quality include various important factors such as a strong control environment within the organization, policies and procedures that support transparency and accountability, length of relationship with clients (client tenure), incentives for auditors who report irregularities, and applicable regulations. protect internal auditors. High quality internal audits are very important and can affect the financial and operational sustainability of organizations and society at large. Inadequate internal audits not only pose financial risks, but can also damage an organization's integrity, trust, and reputation. For example, in the banking sector, poor internal audit quality can cause significant financial losses for customers and can even disrupt the stability of the country's financial system. Therefore, strengthening the internal audit function through strengthening these dimensions is vital to minimize risks and maintain operational stability and public trust (Mutmainah et al., 2022).

Internal audit quality is defined as the effectiveness with which internal auditors assess and examine an organization's processes and finances to ensure compliance with applicable standards and regulations, while ensuring that the organization operates efficiently and effectively. The quality of this audit is important to strengthen stakeholder trust and to maintain the financial integrity of the organization. The dimensions or indicators of internal audit quality are Competency, Independence, Work Experience and Internal Control System (Welay, 2020).

Internal audit quality is an independent assessment process carried out to ensure that company operations and procedures are running in accordance with applicable standards and regulations, with the aim of increasing organizational efficiency and effectiveness. Internal audit plays an important role in verifying compliance with company policies and detecting potential problems in financial and operational management.

Internal Audit Quality This has been studied by many previous researchers, among others (Mutmainah et al., 2022), (Welay, 2020), And (Anwar & Amyar, 2020).

Audit Experience

Audit experience is one of the key factors that influences the quality of internal audits in an organization. This experience is not only measured by the length of time an auditor has worked in the audit field, but also by the variety and complexity of cases that have been encountered. The dimensions or indicators of internal auditors are industry type, case complexity, training and certification and audit role. An auditor with broad and varied audit experience tends to be more effective in carrying out their duties, as they develop a deeper understanding of how best to approach different audit situations, increasing efficiency and effectiveness in conducting internal audits (Mutmainah et al., 2022).

Audit experience is defined as the accumulated knowledge and skills that auditors have acquired through performing various types of audits throughout their careers. The main task of an auditor with experience is to conduct a thorough examination of the company's financial reports and operations, to ensure compliance with applicable standards and regulations and to detect potential problems or fraud. Dimensions or indicators of audit experience include several key aspects. First, the effectiveness of this experience in helping detect and resolve audit problems, which increases as an auditor's experience increases. Second, this experience contributes to the auditor's independence and objectivity in carrying out their duties, thereby improving the quality of the resulting audit. This auditor's work experience shows a positive relationship to audit quality, which means that the more experienced an auditor is, the more effective they are in carrying out quality audits (Welay, 2020).

Audit experience is an important asset in the world of auditing which not only influences an individual's ability to identify and solve problems but also increases trust and reliability in the resulting audit report. Experienced auditors are expected to be able to utilize their experience to provide deeper insight and sharper analysis, so that overall they can improve audit standards within the organization.

Audit experience has been studied by many previous researchers, including: (Mutmainah et al., 2022) and (Welay, 2020).

Independence

Independence refers to the auditor's freedom from the influence or control of parties who have a direct interest in the audit results. This includes freedom from intervention by company management or external parties that could influence the auditor's professional judgment and objectivity. The main task of an independent auditor is to evaluate and assess the effectiveness of internal control, accuracy of financial reports, and compliance with applicable regulations or standards without prejudice or pressure. Independence has dimensions that can be measured by the extent to which the auditor can uphold objectivity in carrying out his duties. This includes not being directly involved in the operational activities he audits and having no personal or financial relationships with company employees or management that could compromise independence. The research results in the text show that independence has a negative effect on internal audit quality. This can be interpreted to mean that there are factors in the audit setting that may prevent the auditor from acting independently, thereby negatively affecting the quality of the resulting audit. (Anwar & Amyar, 2020).

Independence in internal audit practice is emphasized by the International Standards for the Professional Practice of Internal Auditing (IIA), which underlines that the internal audit function must be independent and internal auditors must be objective in carrying out their duties. Independence in this context refers to the organizational status of the internal audit function itself, which must be free from managerial influence that could compromise its objectivity. Objectivity, on the other hand, is about the auditor's mental attitude that is impartial and not influenced by personal interests or other parties. Indicators of this independence include the auditor's ability to carry out audit tests without pressure or intervention from management or other interested parties. This includes evaluating audit results fairly, preparing unbiased audit reports, and maintaining a professional distance between the auditor and the audit subject. Internal auditors must be able to act with full integrity, namely presenting facts honestly and objectively, both in audit documents and in daily communications, to ensure that the assessments made gain the trust of the wider community and strengthen the reputation of the profession. In short, independence and objectivity are the foundations that enable internal auditors to perform their duties effectively, identify potential risks and issues appropriately, and provide reliable recommendations to improve organizational operations and governance. (Sevtiandary, 2019).

Implementing independence in internal audits is crucial to ensuring the quality and effectiveness of audits carried out. Independence allows internal auditors to act without pressure or influence from

company management, ensuring that the findings and recommendations provided are objective and unbiased. This is especially important in identifying internal control system weaknesses and operational risks that management may not be aware of. By maintaining independence, auditors can have more freedom in preparing accurate and comprehensive audit reports, which in turn increases stakeholder confidence in the integrity and reliability of the company's financial reports and operations. It also helps in strengthening corporate governance by providing critical and unaffected insights, which can be used to make more informed strategic and operational decisions.

Independence has been studied by many previous researchers, including:(Anwar & Amyar, 2020)And(Sevtiandary, 2019).

Competence

Competency is defined as a collection of knowledge, skills and abilities possessed by auditors that influence audit quality. This competency includes technical and non-technical aspects that enable auditors to carry out audit tasks effectively. The main task of a competent auditor is to conduct a comprehensive evaluation of the company's internal control system, ensure compliance with standards and regulations, and identify potential risks and fraud. Dimensions or indicators of competence in internal audit include, but are not limited to, knowledge of financial regulations, analytical skills to assess financial information, skills in using audit software, and good interpersonal skills to communicate effectively both within the audit team and with stakeholders in audited company. The research results mentioned in the figure show that these competencies have a significant influence on audit quality, underlining the importance of continuous development of auditors' abilities and knowledge to improve performance and reliability of audit results(Putra et al., nd).

Competency refers to the collection of knowledge, skills and abilities that an auditor has to carry out audits effectively. These competencies include a deep understanding of audit standards, financial regulations, and ethical principles, as well as strong analytical skills to assess and interpret financial data. The main task of a competent auditor is to evaluate the company's internal control system, check the accuracy of financial reports, and ensure compliance with applicable regulations. Auditors are also responsible for providing recommendations aimed at improving the efficiency and effectiveness of company operations. Indicators or dimensions of competency in internal auditing can be measured from several aspects, such as the level of education and relevant professional certification, experience in various audits, as well as interpersonal skills that enable effective communication between auditors and parties within the organization. The ability to continuously learn and adapt to changing standards and new technology is also an important part of auditor competency. Although competence is considered very important, the results of this study show that auditor independence has a more significant influence on audit quality than competence alone. This emphasizes that while competence is an important basis, independence and objectivity are key to ensuring integrity and reliability in the implementation of internal audits(Dwitami & Kuntadi, 2023).

Effective implementation of competency in internal audit has a significant impact on improving audit quality. Auditor competency which includes in-depth knowledge of accounting principles, audit standards and relevant regulations enables a more accurate and in-depth assessment of an organization's internal control and financial risks. This increase in competency can be achieved through ongoing training programs, professional certification, and extensive practical experience in a variety of audit environments. As individual capabilities grow, auditors become more adept at identifying potential problems and providing meaningful recommendations for operational and financial improvements. Thus, strong competencies not only strengthen the reliability of audit results but also support organizations in achieving higher compliance and operational efficiency.

Competencies have been studied by many previous researchers, including:(Putra et al., nd)And(Dwitami & Kuntadi, 2023).

Table 1. Relevant previous research

No	Author (year)	Previous research results	Similarities to this article	Differences with this article
1	Mutmainah (2022)	Factors That Influence Audit Quality	Professionalism, Competence and Independence influence the Quality of Internal Audit	-
2	Welay (2020)	Analysis of Factors Affecting Internal Audit Quality: Study at the Maluku Province Inspectorate	Audit Competency and Experience influence Internal Audit Quality	-
3	Anwar (2020)	Analysis of Factors That Influence Internal Audit Quality in Financial Report Decision Making Case Study at PT Damar Bandha Jaya Bogor	Independence, Objectivity, Knowledge, Work Experience and Integrity influence the Quality of Internal Audit	-
4	Sevtiandary (2019)	Factors that Influence Audit Quality: Study of Bengkulu Province Inspectorate Auditors	Independence, Motivation, Commitment, Experience and Competence influence the Quality of Internal Audit	-
5	Son	Factors Affecting Audit Quality	Competence, work experience and motivation influence the quality of internal audit	-
6	Dwitami (2023)	Factors Affecting Internal Audit Quality: Audit Experience, Independence and Competence	Audit Experience, Independence and Competence influence the Quality of Internal Audit	-

3. Research Method

This scientific article uses qualitative methods and library research to examine theories and relationships between variables from literature contained in books and journals, both offline in libraries and online through sources such as Mendeley, Google Scholar, and online media. other. The population used is all relevant literature in the fields of Audit Experience, Independence and Competence on Internal Audit Quality. In qualitative research, the literature review is carried out consistently with methodological assumptions, that is, it is used inductively to explore the topic without directing research questions. Qualitative research is carried out mainly to explore complex topics and has not been widely documented (Ali & Limakrisna, 2013).

Conceptual Framework

Based on the problem formulation, theoretical studies, relevant previous research and discussion of the influence between variables, the framework for this article is as follows.

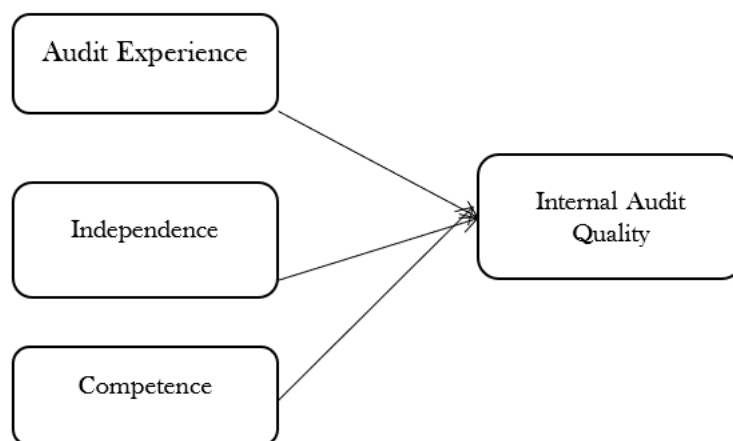


Figure 1. Conceptual Framework

Based on the conceptual framework image above, Audit Experience, Independence and Competence influence the Quality of Internal Audit. Apart from these three variables that influence Internal Audit Quality, there are many other variables that influence it, including:

- a) Professionalism:(Mutmainah et al., 2022).
- b) Objectivity:(Anwar & Amyar, 2020).
- c) Integrity:(Anwar & Amyar, 2020).

4. Result and Discussions

Based on theoretical studies and relevant previous research, the discussion of this literature review article in the concentration of Internal Audit Quality is:

1. The Influence of Audit Experience on Internal Audit Quality

Audit experience plays a crucial role in improving the quality of internal audits. Auditors who have extensive experience are usually more adept at understanding a company's risks and internal controls, which allows them to identify potential problems more effectively. This experience also improves the auditor's technical abilities in applying various audit methods and techniques, thereby assisting in carrying out more in-depth and comprehensive audits. In addition, experienced auditors usually have better analytical and judgment skills, which are very important in making appropriate and beneficial recommendations for the company. The ability to handle unexpected situations during the audit process also increases with experience, strengthening the auditor's adaptability and responsiveness to changing dynamics. Overall, rich experience brings increased efficiency and effectiveness in the conduct of audits, which significantly influences the quality of audit results and supports more informed and informed management decisions(Mutmainah et al., 2022).

Auditor experience has a positive influence on internal audit quality. It was stated that the more experienced an auditor, the greater his ability to detect audit problems. This shows that experience not only provides auditors with broader technical knowledge, but also helps them understand the nuances and more complex operational context within an organization. Thus, experience contributes significantly to increasing audit effectiveness, making auditors more capable in identifying and handling issues that could affect the integrity and reliability of the company's financial reports.(Welay, 2020).

Audit experience plays an important role in improving the quality of internal audits. An experienced auditor usually has deeper expertise in analyzing and understanding an organization's internal control system, financial policies and operations. This experience allows auditors to identify potential risks and problems more quickly and accurately, so that the recommendations provided are more weighty and right on target. Additionally, experienced auditors tend to be more efficient in managing audit time and resources, which is critical in maintaining the reliability and effectiveness of the audit process. Auditors who have extensive experience can bring a deeper perspective on relevant industry trends and challenges. They also tend to have better communication skills, which are crucial for conveying findings and suggestions effectively to management and related parties. This capability is very supportive in

building positive working relationships between the audit team and stakeholders within the company, which can strengthen the implementation of audit recommendations and generally increase trust in the internal audit function. Thus, extensive audit experience not only improves the quality of audits carried out, but also strengthens the integrity and credibility of the entire audit function.

Audit experience influences Internal Audit Quality, this is in line with research conducted by: (Mutmainah et al., 2022) And (Welay, 2020).

2. The Effect of Independence on Internal Audit Quality

Independence has a negative and insignificant effect on internal audit quality. In the context of this research, the results obtained indicate that auditor independence does not improve the quality of internal audits in the setting studied. This could be interpreted that, in this specific case, other factors may have more influence on audit quality or that auditor independence may not be fully guaranteed, thereby not making the expected positive contribution to improving audit quality. Independence is a critical aspect in an audit that should enable the auditor to act without bias or pressure from the auditee, thereby ensuring objectivity and confidence in the audit results. However, in some situations, there may be structural or organizational cultural barriers that prevent this independence from functioning effectively. For example, if internal auditors feel pressure to produce reports that are favorable to management, or if there are conflicts of interest that are not managed properly, then their independence could be compromised, and this could lead to a reduction in the quality of internal audits. (Anwar & Amyar, 2020).

Independence has a positive influence on internal audit quality. The text emphasizes that independent auditors tend to produce high-quality audits because they are able to act without bias or pressure from parties within the audited organization. This includes the ability to maintain a professional distance with clients and not be influenced by personal or business relationships that might affect their objectivity. The high audit quality produced by independent auditors includes accuracy in audits, compliance with audit standards, and effective communication of audit findings without any influence from management. These results are in accordance with the theory which states that independence is an important factor in achieving objective and trustworthy audits, supporting findings from other research which also indicates that independence has a significant effect on audit quality. (Sevtiandary, 2019).

Good independence in internal audit plays an important role in improving audit quality. Independence ensures that auditors can work without external pressure or influence that could compromise their objectivity in evaluating and reporting the company's financial or operational condition.

Independence influences Internal Audit Quality, this is in line with research conducted by: (Anwar & Amyar, 2020) And (Sevtiandary, 2019).

3. The Influence of Competency on Internal Audit Quality

Competency has a very significant and positive influence on internal audit quality. In research conducted at the Public Accounting Firm in Makassar City, it was found that the auditor competency variable had a calculated t value of 9.367, which far exceeded the critical value of 0.05. This shows that the higher the auditor's competency, the higher the resulting audit quality. Competency in this context can include in-depth knowledge of audit standards, technical expertise in conducting audits, and understanding of applicable regulations and policies. The research underscores the importance of strengthening auditor competency to increase the effectiveness and reliability of internal audits. This shows that investment in training and professional development of auditors not only improves individual capabilities, but also directly contributes to improving the overall audit quality in the organization. This emphasizes that organizations should focus on continuous competency development as an important strategy in improving their internal audit standards (Putra et al., nd).

Auditor competency has a significant and positive effect on internal audit quality. This is based on the results of data analysis which shows a significance value of 0.000, which is much lower than the threshold of 0.05, with a calculated t value of 9.367. This means that the higher the competency an auditor has, the better the quality of the audit they produce. Competency in this context involves in-depth knowledge of audit principles and standards, strong analytical skills, as well as technical expertise

relevant to the audit task. High audit quality is critical to ensuring the reliability and accuracy of financial reports and the effectiveness of internal controls, ultimately supporting better management decisions and strengthening stakeholder confidence in the integrity of the organization (Dwitami & Kuntadi, 2023).

Auditor competency has an important role in determining the quality of internal audits. Competency here involves a number of critical aspects such as in-depth knowledge of audit principles and standards, technical expertise in carrying out audits, and effective analytical skills to understand and evaluate an organization's financial data. These competencies not only influence how auditors identify and address potential problems and risks, but also determine how effective they are in developing recommendations that improve internal controls and operational efficiency. Competent auditors can carry out more in-depth evaluations of the internal control system, detect non-compliance with regulations or potential fraud more quickly, and present more accurate and reliable audit results. This directly increases stakeholder confidence in the financial reports and audit processes carried out.

Competency influences Internal Audit Quality, this is in line with research conducted by: (Putra et al., nd) And (Dwitami & Kuntadi, 2023).

5. Conclusion

Based on theory, relevant articles and discussion, hypotheses can be formulated for further research: 1) Audit experience influences the quality of internal audit. 2) Independence affects the quality of internal audit. 3) Competency influences Internal Audit Quality.

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