

Literature Review of The Effect of Audit Experience, Competence, And Objectivity on The Effectiveness of The Internal Audit Function

Riska Fatikasari^{1*}, Cris Kuntadi²

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

¹202110315140@mh.s.u.bharajaya.ac.id , ²cris.kuntandi@dsn.u.bharajaya.ac.id

ARTICLE INFO

Article history:

Received : 10 November 2024

Revised : 16 Desember 2024

Published : 23 January 2025

Keywords:

Audit Experience;

Competence;

Internal Audit Function Effectiveness;

Objectivity

ABSTRACT

Literature Review article The Effect of Audit Experience, Competence, and Objectivity on the Effectiveness of the Internal Audit Function is a scientific article that builds research hypotheses between variables used in further research. The research method use systematic literature review, which is sourced from online media such as Goggle Scholar and other academic online media. The results of this literature review article are: 1) Audit Experience affects the Effectiveness of the Internal Audit Function; 2) Competence affects the Effectiveness of the Internal Audit Function; and 3) Objectivity affects the Effectiveness of the Internal Audit Function.

Copyright © 2025 Mesari Journal. All rights reserved.
is Licensed under a [Creative Commons Attribution-NonCommercial 4.0 International License \(CC BY-NC 4.0\)](https://creativecommons.org/licenses/by-nc/4.0/)

1. Introduction

The internal auditor profession has a very important influence in companies or institutions because companies or institutions need the role of researchers who are responsible for carrying out the audit process, and auditors play a role in completing tasks as an internal auditor.

Auditors by providing opinions, assessments, suggestions and comments on the activities they examine. To improve the efficiency and effectiveness of its business activities, a company really needs an internal audit. Effective internal audit can be characterized by audit objectives in line with company objectives, added value to the organization, internal audit can improve company performance, ensure the efficiency, effectiveness, and economy of strategic decision making, and a sense of satisfaction from internal companies (ISA, 2019).

Based on the Financial Services Authority Regulation (POJK) Number 56 / POJK.04 / 2015 / Chapter I / Article 3, explains that issuers or public companies must have an internal audit unit. Chapter II / Article 4, explains that the number of internal auditors is adjusted based on the size and level of complexity of the business activities of the issuer or public company. Chapter III / Article 6, explains that internal auditors must have integrity and professional behavior, be independent, honest and objective in carrying out their duties; have knowledge and experience regarding technical auditing and other disciplines relevant to their field of work (Fatimah, 2019) .

In order to support the effectiveness of internal audit, internal auditors are required to have audit experience and competence. Audit experience is related to how long an auditor has worked and how many audit assignments have been completed (Sumartono et al., 2023). Technically, audit expertise will increase with a lot of experience in conducting audit assignments. Auditor competence is the qualification required by auditors to carry out performance audits correctly. When conducting an audit, an auditor must have good personal quality, sufficient knowledge, and special expertise in his field (Hasanah, 2021) and (Sirajuddin and Ravember, 2020).

In addition to audit experience and competence, an internal auditor is also required to have an attitude of objectivity in order to carry out his duties effectively. The principle states that objectivity is a

quality that provides value for the services provided (Suryanto et al., 2019). Objectivity requires an internal auditor to carry out the assignment in such a way that they are confident in the results of their work (Wijayanti et al., 2020).

The latest case was reported in March 2023 on the *Bisnis.com* website, the Financial Services Authority (OJK) is committed to continuing to encourage the improvement of the quality of human resources (HR) in the internal audit profession in banking, along with the many cases of bank failures such as Silicon Valley Bank (SVB) in the United States (US) recently. OJK Audit Board Chair Sophia Wattimena said the bank failure case was caused by delays in communication. The bank failure case shows the importance of the role of internal auditors in the banking industry. With the development of data analytics technology, internal auditors should be able to see vulnerabilities and become an early warning system for the company (Suryanto et al., 2019). Sophia said OJK also continues to encourage the improvement of the quality and maturity of the internal audit function in banking, including the development of human resources in the internal audit profession. OJK itself has issued several regulations that require the establishment of an internal audit work unit (SKAI) in banking. As is known, the banking industry in the US and Europe is currently being hit by shocks. SVB in the US reportedly went bankrupt after failing to raise US\$2.25 billion in additional funds in 48 hours. Therefore, it can be concluded that the effectiveness of the internal audit function still needs attention and must be improved. The low effectiveness of the internal audit function is due to several factors including auditor experience, competence, and objectivity that have not been carried out optimally. Thus through this literature review, it will discuss the effect of audit experience, competence, and objectivity on the effectiveness of the internal audit function.

Based on the background, it can be formulated the problems that will be discussed in order to build hypotheses for further research, namely: 1) Does Audit Experience affect the Effectiveness of the Internal Audit Function?. 2) Does Competence affect the Effectiveness of the Internal Audit Function?. 3) Does Objectivity affect the Effectiveness of the Internal Audit Function?.

2. Literatur Review

Effectiveness of Internal Audit Function

The effectiveness of internal auditors is assessed based on their ability to plan implementation and provide objective information regarding findings that are beneficial to the organization (Wijayanti et al., 2020). This effectiveness is a proxy for organizational quality and provides incentives for all organizational participants to jointly improve their performance. (Salsabila et al., 2023) stated that the effectiveness of internal audit can be measured by indicators such as the ability to plan, increase productivity, assess the consistency of results with the objectives set, implement recommendations, evaluate and improve risk management, evaluate the internal control system, and recommend improvements (Engelbrecht et al., 2018).

Internal auditor effectiveness is a measure of success for an internal audit process within an organization to what extent the organization is declared successful in its efforts to achieve these goals. Internal audit functions include the ability to plan, increase organizational productivity, assess the consistency of results with established goals and objectives, implement internal audit recommendations, evaluate and improve risk management, evaluate the internal control system, and recommend improvements (Suci et al., 2023). (Sirajuddin and Ravember, 2020) explains the indicators of internal audit effectiveness, namely being guided and understanding the applicable audit standards, careful planning and identifying objectives, assessing the ability of auditors before accepting assignments, assessing the ability of auditors to find errors (Al Astal et al., 2025).

The effectiveness of internal auditors is the ability of internal auditors to achieve the objectives of the internal audit function in local government. The effectiveness of internal auditors focuses on the ability of internal auditors to make plans that are used to implement and provide objective information about findings that may be used by the organization (Ishak & Nuramal, 2023). Dimensions and indicators of internal audit effectiveness include using the level of implementation of internal audit recommendations, measuring outputs or outcomes (using the opinions of internal audit customers,

such as management); and measuring processes (compliance with Statements for the Professional Practice of Internal Auditing (SPPIA) (Rachmawati and Arifin, 2022).

The effectiveness of the internal audit function has been widely examined by previous researchers such as those conducted by (Caroline et al., 2023), (Nurhaliza et al., 2021), and (Oktavian et al., 2023).

Audit Experience

(Nurhaliza et al., 2021) defines auditor experience as various types of knowledge and skills acquired by auditors as a long-term result of practicing work in the audit profession previously which will increase their effectiveness. Audit experience refers to the various types of knowledge and skills that auditors acquire as a result of frequent work practices in the audit profession. Indicators of auditor experience according to (Knoers and Haditono, 2023) According to research by (Salsabila et al., 2023) there are 2 indicators related to audit experience, including:

1. Length of time as an auditor: The length of time working as an auditor results in a structure in the auditor's assessment process. This structure determines the auditor's selection, understanding and reaction to the scope of the task.
2. Frequency of inspection work: Technically, the more tasks he does, the more he will hone his skills in detecting things that require special treatment or treatment that are often encountered in his work and vary greatly in characteristics.

(Wijayanti et al., 2020) stated that the length of time the auditor has conducted an examination of a company is something that has a relationship with audit quality. Experienced auditors certainly have a length of service and a high level of frequency of audit implementation. This will certainly make the auditor familiar with his work which will make the auditor have good work experience in auditing, so that he can detect and understand errors and fraud in the company / institution. The audit experience indicator is related to how long an auditor has worked and the number of audit assignments (Sirajuddin & Ravember, 2020).

(Kuntadi, 2019) states that experience is a good teacher, but the motivation to continuously improve knowledge is better. What is needed from an auditor is not only technical skills, but also broad insight, far vision, and a deep understanding of strategy, organizational processes, and what best practices exist within the company and outside. Experience One of the keys to the auditor's success in conducting an audit is to rely on an auditor who has expertise which includes two elements, namely knowledge and experience. In this case, work experience has been seen as an important factor in predicting auditor performance on the quality of the resulting audit (Salsabila et al., 2023). According to research conducted by (Rachmawati and Arifin, 2022) the indicators used to measure audit experience in (Queena, 2022) are the time worked as an auditor and the number of audit assignments performed. Auditor experience has been widely examined by previous researchers such as those conducted by (Caroline et al., 2023), (Suci et al., 2023), and (Kusuma & Kusumawaty, 2022).

Competence

Auditor competence is to have the necessary knowledge, expertise, experience and skills in accordance with Audit Standards, always improve professional skills, effectiveness and quality of work, refuse to carry out tasks if they are not in accordance with the knowledge, expertise and skills possessed. (Ashadi et al., 2023). The dimensions or indicators of auditor competence are always improving professional skills, effectiveness and quality of work results; refusing to carry out tasks if they are not in accordance with the knowledge, expertise and skills possessed (Ashadi et al., 2023).

Auditor competence is to point to the characteristics that underlie behavior that describe the motives, personal characteristics (characteristics), self-concept, values, knowledge or expertise that a superior performer brings to the workplace (rahayu, 2020). The dimensions and indicators of auditor competence are having good personal quality, adequate knowledge, and special expertise in their fields. Competence relates to the professional expertise possessed by auditors as a result of formal education, professional examinations and participation in training, seminars, symposia (rahayu, 2020).

Competence as a sufficient expertise and can explicitly be used to conduct audits objectively, the measure of expertise or competence is not enough just experience but other considerations are needed in making a good decision because basically humans have a number of other elements besides experience, namely knowledge (Setiowati et al., 2023). According to research conducted by (Hasanah, 2021) dimensions and indicators of competence such as the ability to communicate, the ability to

identify problems and the ability to solve them and the ability to promote the value of internal audit. Competence has been widely researched by previous researchers such as those conducted by (Ishak & Nuramal, 2023), (Setiowati et al, 2023), and (Suci et al., 2023).

Objectivity

According to (Rachmawati and Arifin, 2022) objectivity is a belief, a quality that gives value to the services of an auditor. According to research conducted by (Nurhaliza et al., 2021) the indicators used to measure objectivity include no conflict of interest and disclosure conditions based on facts.

Objectivity according to the fourth principle in the Principles of Professional Ethics of the Indonesian Institute of Accountants decided at the VIII congress in 1998 as cited by (Setiowati et al., 2023) is a quality that provides value for the services provided by members. This objectivity principle requires members to be fair, impartial, intellectually honest, not prejudiced or biased, and free from conflicts of interest or under the influence of other parties. The auditor makes a balanced assessment of all relevant conditions and is not influenced by his own interests or the interests of others in making his decisions. The dimensions or indicators of objectivity are reliable and trustworthy, maintaining an impartial attitude during the audit, having responsibility, and making decisions based on logical decisions (Tua Rambe et al., 2023).

Objectivity is as a person's freedom from the influence of the subjective views of other interested parties, so that he can express his opinion according to what it is (Ashadi et al., 2023). Dimensions or indicators of objectivity are elements of behavior that can support objectivity, including (1) being reliable and trustworthy, (2) not concurrently serving as a tender committee, other committees and or other jobs that are the operational duties of the object being examined, (3) not leaving the task with the intention of finding fault with others, (4) being able to maintain official criteria and policies, and (5) in acting and making decisions based on logical thinking (Ashadi et al., 2023).

Objectivity has been widely examined by previous researchers such as those conducted by (Setiowati et al., 2023), (Putri, 2023), and (Darul & Amyar, 2020).

Table 1. Relevant previous research

No.	Author (year)	Previous Research Results	Similarities with this article	Differences with this article
1	Adhini Wijayanti, Harti Budi Yanti, and Ice Nasyrah Noor (2020)	Kompetensi Auditor Internal, Objektivitas, Dukungan Manajemen, dan Pengalaman Kerja berpengaruh terhadap Efektivitas Fungsi Audit Internal	Internal Auditor Competence, Objectivity, and Work Experience affect the Effectiveness of the Internal Audit Function	Management Support affects the Effectiveness of the Internal Audit Function
2	Betri Sirajuddin and Refliando Ravember (2020)	Kompetensi, Pengalaman Kerja, dan Dukungan Manajemen Senior berpengaruh terhadap Efektivitas Fungsi Audit Internal	Competence and Work Experience, affect the Effectiveness of the Internal Audit Function	Senior Management Support affects the Effectiveness of the Internal Audit Function
3.	Bunga Manggala Suci, Cris Kuntadi, and Rachmat Pramukty (2023)	Integritas, Kompetensi, dan Pengalaman Auditor berpengaruh terhadap Efektivitas Fungsi Audit Internal	Auditor Competence and Experience affect the Effectiveness of the Internal Audit Function	Integrity affects the Effectiveness of the Personal Internal Audit Function.
4.	Evline Caroline, Cris Kuntadi, and	Pengalaman Auditor, Dukungan Manajemen, dan Efektivitas Pengendalian Internal	Auditor experience affects the effectiveness of the internal audit function	Management Support and Internal Control Effectiveness affect the

	Rachmat Pramukty (2023)	berpengaruh terhadap Efektivitas Fungsi Audit Internal		Effectiveness of the Internal Audit Function
5.	Isaac and Nuramal (2023)	Kompetensi dan Independensi berpengaruh terhadap Efektivitas Fungsi Audit Internal	Competence affects the Effectiveness of the Internal Audit Function	Independence affects the Effectiveness of the Internal Audit Function
6.	Novia Tatyana Salsabila, Cris Kuntadi, Rachmat Pramukty (2023)	Pengalaman Auditor, Independensi, dan Dukungan Manajemen berpengaruh terhadap Efektivitas Fungsi Audit Internal	Auditor experience affects the effectiveness of the internal audit function	Independence and Management Support affect the Effectiveness of the Internal Audit Function

3. Research Method

In this writing, the method used is a qualitative literature review method, collecting data by reading several journals and books obtained online through Goggle Scholar and other online media, then cited using the Mendeley application.

Conceptual Framework

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

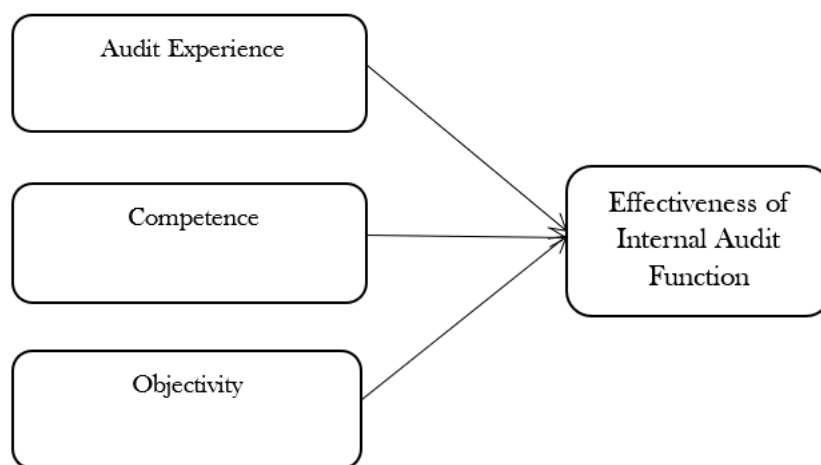


Fig 1. Conceptual Framework

Based on the *conceptual framework* picture above, how Audit Experience, Competence, and Objectivity have an influence on the Effectiveness of the Internal Audit Function. Apart from these three exogenous variables that affect y1, there are still many other variables that affect it including:

- a) Independence: (Nurhaliza et al., 2021), (Setiowati et al., 2023), and (Salsabila et al., 2023)
- b) Management Support: (Sirajuddin & Ravember, 2020), (Oktavian et al., 2023), and (Caroline et al., 2023)
- c) Integrity: (Yanti & Permatasari, 2020), (Hasanah, 2021), and (Suci et al., 2023)

4. Result and Discussions

Based on the analysis of theory and previous research relevant to this research, the discussion of this literature review article is as follows:

The Effect of Audit Experience on the Effectiveness of the Internal Audit Function

Audit experience has an influence on the effectiveness of the internal audit function, it is stated that the higher the work experience of the internal auditor, the more the effectiveness of the company's internal audit will increase. Audit experience is related to how long you have worked as an auditor and the number of audit assignments. Technically, audit expertise will increase with a lot of experience in conducting audit assignments (Sirajuddin and Ravember, 2020). These results are in line with research conducted by (Salsabila et al., 2023) namely work experience related to how long to work as an auditor and the number of inspection tasks. Technically, audit expertise will increase with a lot of experience in conducting audit assignments.

To increase the effectiveness of the internal audit function, audit experience is another important factor to consider, because audit experience allows auditors to provide better audit results so that they can produce quality recommendations. Auditors who already have experience will be more effective in carrying out their work (Caroline et al., 2023).

Audit experience affects the effectiveness of the internal audit function, this is in line with research conducted by (Wijayanti et al., 2020), (Nurhaliza et al., 2021), and (Rachmawati & Arifin., 2022).

The Effect of Competence on the Effectiveness of the Internal Audit Function

(Setiowati et al., 2023) stated that internal competence affects the effectiveness of internal audit. When auditors audit financial systems, accounting records, and financial reports, they must have expertise or receive training in accounting and other sciences related to audit accountability. This competence is ultimately related to professional judgment which requires auditors to be able to assemble the steps and results obtained so that they can draw comprehensive conclusions from the unit being audited.

An internal auditor must continue to increase their knowledge so that the knowledge of Internal auditors must also be more proactive because when conducting audits it is expected that auditors can do it more actively in order to carry out their duties properly when finding findings or providing more tangible suggestions. An internal auditor must also have adequate education and certification of expertise in order to help the organization achieve goals along with the times (Suci et al., 2023).

Audit experience affects the effectiveness of the internal audit function, this is in line with research conducted by (Sirajuddin & Ravember., 2020), (Ishak & Nuramal., 2023), and (Oktavian et al., 2023).

The Effect of Objectivity on the Effectiveness of the Internal Audit Function

Internal audit objectivity is a psychological attitude that internal auditors must have when looking for existing facts without adding or subtracting existing information, then making decisions based on existing findings, where by working objectively, internal auditors can provide audit results that can provide a true picture of the performance of government agencies and the suitability of implementing activities with applicable policies and regulations, so it can be said that objectivity has an influence on the effectiveness of internal audit. The higher the level of objectivity of the auditor, the better the quality of the audit results (Setiowati et al., 2023).

(Hasanah, 2021) in the results of his research also stated that the more an internal auditor in carrying out his duties is expected to provide recommendations, suggestions, and assessments to management, as a basis for making the right decisions for management, so as to mitigate the risk of bad credit. An attitude of objectivity is very important for an auditor to have in conducting examinations and supervision of internal control, namely by being impartial, honest, and disclosing existing facts. (Hasanah, 2021).

Objectivity affects the effectiveness of the internal audit function, this is in line with research conducted by (Wijayanti et al., 2020) and (Nurhaliza et al., 2021).

5. Conclusion

Based on theory, relevant articles and discussion, hypotheses can be formulated for further research: 1) Audit experience affects the effectiveness of the internal audit function. 2) Competence affects the effectiveness of the internal audit function. 3) Objectivity affects the effectiveness of the internal audit function.

References

- Abdullah, R., Ismail, Z., & Smith, M. (2018). Audit committees' involvement and the effects of quality in the internal audit function on corporate governance. *International Journal of Auditing*, 22(3), 385–403. <https://doi.org/10.1111/ijau.12124>
- Al Astal, A. Y. M., Ateeq, A., Milhem, M., & Shafie, D. I. (2025). Corporate Governance and Internal Control Mechanisms: Developing a Strategic Framework. In E. AlDhaen, A. Braganza, A. Hamdan, & W. Chen (Eds.), *Business Sustainability with Artificial Intelligence (AI): Challenges and Opportunities: Volume 2* (pp. 551–564). Springer Nature Switzerland. https://doi.org/10.1007/978-3-031-71318-7_51
- Ashadi, D., Deliana, & Kuntadi, C. (2023). Faktor-Faktor Yang Mempengaruhi Kualitas Hasil Pemeriksaan Keuangan Negara. *Jurnal Manajemen, Akuntansi, Dan Logistik (JUMATI)*, 1(1), 99–110.
- Caroline, E., Kuntadi, C., & Pramukty, R. (2023). Pengaruh Pengalaman Auditor, Dukungan Manajemen Dan Efektivitas Pengendalian Internal Terhadap Efektivitas Fungsi Audit Internal. *Jurnal Economina*, 2(6), 1487–1497.
- Darul, A., & Amyar, F. (2020). *Analisis Faktor-Faktor Yang Mempengaruhi Kualitas Audit Internal Dalam Pengambilan Keputusan Laporan Keuangan*. 8(1).
- Engelbrecht, L., Yasseen, Y., & Omarjee, I. (2018). The role of the internal audit function in integrated reporting: a developing economy perspective. *Meditari Accountancy Research*, 26(4), 657–674. <https://doi.org/10.1108/MEDAR-10-2017-0226>
- Fatimah, D. N. (2019). The Effect of Internal Auditor Competence, Internal Auditor Independence, and Management Support Toward Internal Audit Effectiveness. *Jurnal Profita: Kajian Ilmu Akuntansi*, 7(7), 1–14.
- Hasanah, R. (2021). Pengaruh Kompetensi Auditor Internal Terhadap Pencegahan Kecurangan Pada Bank BJB Syariah Kantor Pusat Bandung dan Bank BJB Syariah Kantor Cabang Bandung. *Jurnal Bisnis Manajemen & Ekonomi*, 19(2), 471–483.
- ISA. (2019). Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment” should be read in conjunction with ISA 200, “Overall Objectives of the Independent Auditor an. In *INTERNATIONAL STANDARD ON AUDITING 315 IDENTIFYING AND ASSESSING THE RISKS OF MATERIAL MISSTATEMENT THROUGH UNDERSTANDING THE ENTITY AND ITS ENVIRONMENT* (Issue December, pp. 262–312).
- Ishak, I., & Nuramal, N. (2023). Pengaruh Kompetensi Dan Independensi Terhadap Efektivitas Audit Internal. *Tangible Journal*, 8(1), 84–96.
- Kuntadi, Cris. 2019. *Audit Internal Sektor Publik*. Jakarta: Salemba Empat.
- Nurhaliza, N., Anisma, Y., & Safitri, D. (2021). Pengaruh Independensi, Karir Dan Penjenjangan, Objektivitas, Dan Pengalaman Audit Terhadap Efektivitas Audit Internal. *Akuntabilitas*, 15(2), 223–240.
- Oktavian, A., Priyono, N., & Suryatimur, P. K. (2023). FAKTOR-FAKTOR YANG MEMPENGARUHI EFEKTIVITAS AUDIT INTERNAL (STUDI KASUS PADA KANTOR PUSAT BPKP). *SENTRI: Jurnal Riset Ilmiah*, 2(8), 17–34.
- Putri, N. J. (2023). Pengaruh Independensi dan Objektivitas Auditor Terhadap Kualitas Hasil Audit di Lingkungan Kabupaten Kerinci. *Jurnal Pendidikan Tambusai*, 7, 9235–9242.
- Rachmawati, Y., & Arifin, F. (2022). Pengaruh Objektivitas, Tanggung Jawab Dan Pengalaman Auditor Terhadap Efektivitas Audit Internal. *Jurnal Riset Akuntansi Tridinanti (Jurnal Ratri)*, 3(2).
- Salsabila, N. T., Kuntadi, C., & Pramukty, R. (2023). Pengaruh Pengalaman Auditor, Independensi, Dan Dukungan Manajemen Terhadap Efektivitas Audit Internal. *Jurnal Economina*, 2(6), 1438–

- 1450.
- Setiowati, D. P., Kuntadi, C., & Pramukty, R. (2023). Pengaruh Kompetensi Internal, Objektivitas, Dan Independensi Terhadap Efektivitas Audit Internal. *Jurnal Economina*, 2(7), 1803-1815.
- Sirajuddin, B., & Ravember, R. (2020). Integritas Internal Auditor Sebagai Variabel Moderasi Pengaruh Kompetensi, Pengalaman Kerja Internal Auditor Dan Dukungan Manajemen Senior Terhadap Efektivitas Audit Internal. *Balance : Jurnal Akuntansi Dan Bisnis*, 5(1), 40.
- Suci, B. M., Kuntadi, C., & Pramukty, R. (2023). Pengaruh Integritas, Kompetensi Dan Pengalaman Auditor Terhadap Efektivitas Audit Internal. *Jurnal Economina*, 2(7), 1767-1776.
- Sumartono, S., Pasolo, M. R., Ermawati, Y., & Sonjaya, Y. (2023). Interplay of Auditor Rotation, Firm Size, and Audit Quality: An Empirical Investigation. *Advances in Managerial Auditing Research*, 1(2). <https://doi.org/https://doi.org/10.60079/amar.v1i2.95>
- Suryanto, T., Thaib, D., & Mulyati, M. (2019). Individualism and collectivism culture to audit judgement. *International Journal of Economics and Business Administration*, 7(2), 26-38. <https://doi.org/10.35808/ijeba/212>
- Tua Rambe, M., Panuturi Tambunan, T., Kuntadi, C., & Bhayangkara Jakarta Raya, U. (2023). *Faktor-faktor yang mempengaruhi Keberhasilan Audit: Objektivitas , Integritas Auditor dan Profesionalisme Auditor*. 1(1), 78-85.
- Wijayanti, A., Yanti, H. B., & Noor, I. N. (2020). Efektivitas Satuan Pemeriksaan Internal Pada Unit Badan Layanan Umum. *Media Riset Akuntansi, Auditing & Informasi*, 20(1), 135-152.