

## Auditor Competence and Audit Quality on Organizational Performance: The Moderating Role Of Extrinsic Rewards

Ichsanuddin Akbar<sup>1\*</sup>, Rohsita Amalyah Rasyid<sup>2</sup> Syahrir<sup>3</sup>, Arifin<sup>4</sup>, Astil Harli Roslan<sup>5</sup>

<sup>1,3,4,5</sup>STIE Enam Enam Kendari, Indonesia

<sup>2</sup>Universitas Muhammadiyah Mamuju

Email: akbarstie69@gmail.com

---

### Keywords:

Upper management support, audit quality, auditor competence, organizational performance, extrinsic rewards

### Abstract

*This study examines the effect of upper management support on audit quality and auditor competence, as well as their impact on organizational performance, with extrinsic rewards as a moderating variable. **Methods:** This research employs a quantitative, explanatory design using a cross-sectional approach. The study was conducted on 240 auditors in Southeast Sulawesi using a census method. Data were collected through structured questionnaires measured on a five-point Likert scale and analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). **Results:** The results show that upper management support has a positive and significant effect on audit quality and auditor competence. Furthermore, audit quality and auditor competence significantly influence organizational performance. However, extrinsic rewards do not moderate the relationships between audit quality and organizational performance, nor between auditor competence and organizational performance. **Implications:** These findings imply that organizational performance is more influenced by internal structural support and professional competence than external reward systems. Future research is suggested to explore other moderating variables to better explain performance improvement.*

---

## INTRODUCTION

Internal audits are an important part of strengthening organizational governance because they function to maintain accountability, compliance, and effectiveness of control (Pangastuti, 2023). Increasing demands for transparency, operational risk, and the need for information-based decisions make organizations increasingly dependent on reliable audit functions. In this situation, audit quality gets a lot of attention because audit quality determines the extent to which the audit results are able to produce accurate findings, valuable recommendations, and confidence for organizational leaders (Furqan et al., 2020). The literature shows that top management support is a key driver of audit quality, especially through the provision of resources, training, access to information, and the protection of auditor independence.

On the other hand, auditor competence is also a very decisive element because a good audit cannot be produced without auditors who have adequate knowledge, skills, experience, and professional abilities (Efendi & Roslan, 2025; Khatib et al., 2024). Organizations that want to improve their performance need to pay attention to how auditor competencies are built and how audit quality results from the process. Empirical findings show that auditor competence, audit quality, and management support are interconnected in generating added value for the organization (Khatib et al., 2024). Therefore, research on the relationship between upper management support, audit quality, auditor competence, and organizational performance is important to strengthen theoretical and practical understanding (Ahmad et al., 2023; Khatib et al., 2024; Roslan, 2025).

Upper management support has an important role in building an effective audit environment (Rounaghi, 2019). This support is seen in the form of budget allocation, training opportunities, access to data, strengthening auditor independence, and leadership commitment in

following up on audit recommendations (Lupala et al., 2026). The latest literature shows that organizations with stronger management support tend to have more effective internal audit functions and higher audit quality. Weak management support and audit independence can hinder the effectiveness of internal audits, while Borges and Klein (2023) show that continuous improvement and organizational support are related to improved audit quality. This means that upper management support is not only a complement, but a strategic resource that allows auditors to work optimally.

Competence auditors also hold a key function in the organization because competent auditors are able to understand risks, assess controls, and make recommendations that can be used in performance improvement. Bello et al. (2018) show that internal audit competencies contribute to organizational performance, especially when strengthened by top management support. These findings are reinforced by Shaiti and Al-Matari (2020) show that audit competence and independence are positively related to the quality of internal control. In the next path, quality audit is a means that connects auditors' abilities with organizational results. Soltani (2022) proves that quality audits have a positive effect on compliance and organizational results, while Khairani et al. (2021) show that competence and the use of information technology improve auditor performance. Thus, the variables in this study are important because they explain the process of how leadership support and auditor ability result in better organizational performance.

Previous research has extensively discussed the relationship between top management support and audit quality, as well as the relationship between auditor competence and organizational performance. However, the results of these studies are not completely consistent. A number of studies have found that management support has a strong effect on audit quality, but other studies show that the magnitude of this influence can vary by type of organization, governance system, and institutional characteristics (Borges & Klein, 2023). This shows that there is a research gap, namely there is no strong agreement on the pattern of direct and indirect influences between management support, audit quality, auditor competence, and organizational performance.

In addition to the research gap, there is also a theoretical gap. Many studies explain the relationship between two variables separately, such as upper management support for audit quality or auditor competence for organizational performance, but not many have integrated all of these variables into a single complete model. Bello et al. (2018) show that top management support can strengthen the influence of internal audit quality on organizational performance, Auditor competence is related to audit quality and its implications on organizational performance (Wilamsari et al., 2024). Common solutions that have been extensively researched focus on improving training, strengthening auditor independence, improving governance, and improving the quality of internal control. However, the integration of the role of extrinsic rewards as a moderator in the model is still relatively limited, so this research space is still open.

This research model views that upper management support is the initial factor that encourages the improvement of audit quality and auditor competence. Top management support provides space for auditors to gain training, work facilities, data access, and organizational legitimacy in carrying out oversight functions. In governance theory, this condition is important because the quality of an audit is determined not only by the ability of individual auditors, but also by the structural support of the organization's leadership. Shaiti and Al-Matari (2020) show that organization-supported competence and independence will improve the quality of internal control. Through this path, upper management support can improve audit quality while building auditor competence. Furthermore, audit quality and auditor competence are positioned as factors that drive organizational performance. Competent auditors will be better able to produce a thorough, objective, and relevant audit process, so that the quality of audits improves. Quality audits ultimately strengthen compliance, improve controls, and provide a more accurate basis for managerial decisions. Khairani et al. (2021) Show that auditor competence improves audit performance. In this model, extrinsic rewards can bridge the gap that still exists by strengthening

the auditor's drive to apply their competencies to the maximum to support organizational results. Thus, the core concept of this research offers a more complete explanation of how leadership support, auditor ability, and audit quality work together in improving organizational performance.

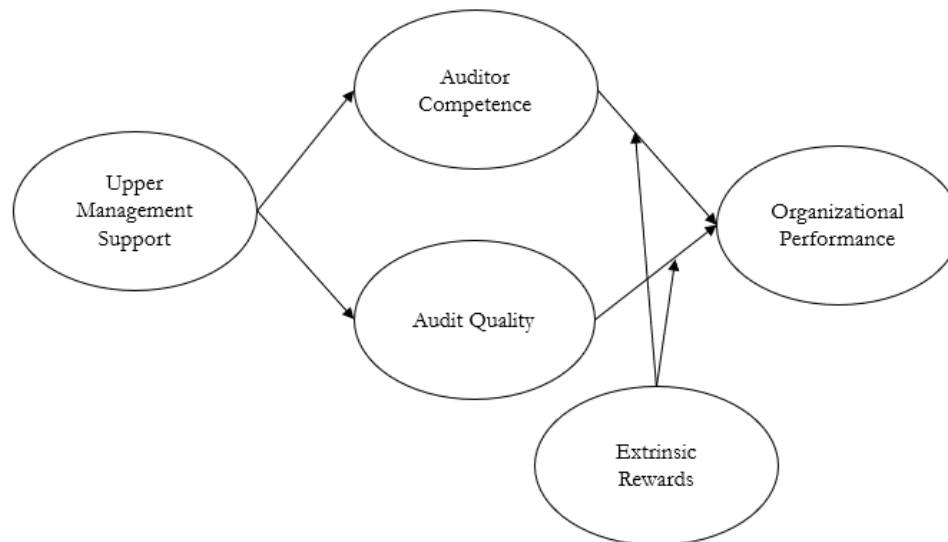
This study was conducted on auditors in Southeast Sulawesi. The selection of this context reflects the importance of understanding the role of organizational and individual factors in audit implementation, where auditors are required to maintain audit quality, support internal control, and contribute to improving organizational effectiveness. This study is expected to describe the actual conditions related to upper management support, auditor competence, audit quality, extrinsic rewards, and organizational performance in the auditor environment in Southeast Sulawesi. The findings can provide a clearer picture of organizational needs in the research area and enrich the still limited empirical evidence. The purpose of this study is to analyze the influence of upper management support on audit quality and auditor competence, examine the influence of audit quality and auditor competence on organizational performance, and assess the role of extrinsic rewards in moderating the relationship between auditor competence and audit quality on organizational performance. This goal is designed to produce an empirical model that can explain the relationship between variables more completely. The contribution of this research lies in two sides. From the theoretical side, this study expands the study of internal audit by integrating top management support, auditor competence, audit quality, extrinsic rewards, and organizational performance in one analytical framework. From a practical perspective, the results of the research can be the basis for organizations to design auditor development policies, strengthen management support, improve audit quality, and develop a reward system that is able to encourage the achievement of better organizational performance.

## **METHODS**

This study employed a quantitative, explanatory research design to examine the causal relationships between Upper Management Support, Audit Quality, Auditor Competence, Extrinsic Rewards, and Organizational Performance in the context of auditors in Southeast Sulawesi. The research used a cross-sectional approach, collecting data at a single point in time from a population of 240 auditors, all of whom were included as respondents using a census method. Data were gathered through a structured questionnaire, with all variables measured using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). This approach allows for consistent and quantifiable measurement of respondents' perceptions across all constructs (Novitasari, 2026).

The study utilized Partial Least Squares Structural Equation Modeling (PLS-SEM) as the primary analytical technique due to its suitability for analyzing complex models involving multiple relationships and moderating effects (Roslan & Rahayuningsih, 2026). The analysis was conducted in two stages: measurement model evaluation and structural model evaluation. The measurement model assessment ensures the reliability and validity of the constructs, while the structural model examines the direct effects of Upper Management Support on Audit Quality and Auditor Competence, as well as the effects of Audit Quality and Auditor Competence on Organizational Performance. Additionally, the moderating role of Extrinsic Rewards in the relationships between Auditor Competence and Organizational Performance, and between Audit Quality and Organizational Performance, was also analyzed to provide a comprehensive understanding of the proposed model.

Figure 1. The Relationship between Variables



## RESULTS AND DISCUSSION

### Demographic Profile of Respondents

Based on the results of the descriptive statistical analysis of 240 respondents, the characteristics of respondents in this study were described based on gender, education level, and years of service. In terms of gender, the majority of respondents were male, totaling 156 individuals (65.00%), while female respondents accounted for 84 individuals (35.00%). Based on education level, most respondents held undergraduate degrees (S1), comprising 168 individuals (70.00%), followed by postgraduate degrees (S2) with 48 individuals (20.00%), and other educational levels with 24 individuals (10.00%). These findings indicate that the respondents generally possess an adequate academic background relevant to the auditing profession. Regarding years of service, most respondents had more than five years of work experience, totaling 144 individuals (60.00%), while 96 respondents (40.00%) had five years of experience or less. This condition suggests that the majority of respondents have sufficient professional experience in conducting audit activities and understanding organizational dynamics. Overall, this demographic profile indicates that the respondents are dominated by experienced auditors with relevant educational backgrounds, providing a solid basis for analyzing the relationships among Upper Management Support, Audit Quality, Auditor Competence, Extrinsic Rewards, and Organizational Performance.

Table 1. Results of the Measurement Model

Variables	Items	Loading	Cronbach's alpha	Composite reliability	Average variance extracted
Audit Quality	AQ.1	0,934	0,917	0,918	0,857
	AQ.2	0,915			
	AQ.3	0,946			
Auditor Competence	AC.1	0,931	0,924	0,926	0,868
	AC.2	0,920			
	AC.3	0,926			
Extrinsic Rewards	ER.1	0,892	0,900	0,902	0,834
	ER.2	0,924			
	ER.3	0,924			
Organizational Performance	OP.1	0,905	0,929	0,929	0,824
	OP.2	0,915			

	OP.3	0,919			
	OP.4	0,893			
Upper	UMP.1	0,937			
Management	UMP.2	0,929	0,929	0,929	0,875
Support	UMP.3	0,941			

The results of the measurement model evaluation indicate that all constructs in this study have met the criteria of validity and reliability very well. This is reflected in the loading factor values, all of which are significantly above the recommended threshold, indicating that each item strongly represents its respective construct. For the Audit Quality variable, the loading values range from 0.915 to 0.946, with the highest value found in AQ.3 at 0.946. The Auditor Competence variable also demonstrates strong indicator reliability, with loading values ranging from 0.920 to 0.931. Furthermore, the Extrinsic Rewards variable shows loading values between 0.892 and 0.924, while Organizational Performance ranges from 0.893 to 0.919. The Upper Management Support variable exhibits very strong results, with loading values ranging from 0.929 to 0.941. Overall, these findings confirm that all indicators have a high capability in explaining their respective latent constructs.

In terms of reliability and convergent validity, all variables also demonstrate highly satisfactory results. The Cronbach's alpha values range from 0.900 to 0.929, while composite reliability values range from 0.902 to 0.929, indicating excellent internal consistency across all constructs. The highest Cronbach's alpha values are found in Organizational Performance and Upper Management Support, both at 0.929, which are also accompanied by the highest composite reliability values for these variables. Additionally, the Average Variance Extracted (AVE) values for all constructs exceed the minimum threshold of 0.50, ranging from 0.824 to 0.875. The highest AVE value is observed in Upper Management Support at 0.875, followed by Auditor Competence at 0.868 and Audit Quality at 0.857. These results demonstrate that the research instrument possesses a high level of accuracy, consistency, and explanatory power, making it suitable for further structural model analysis.

Table 2. Discriminant Validity

	1	2	3	4	5
1 Audit Quality					
2 Auditor Competence	0,490				
3 Extrinsic Rewards	0,618	0,511			
4 Organizational Performance	0,609	0,486	0,609		
5 Upper Management Support	0,524	0,443	0,547	0,544	

The results of discriminant validity show that the relationship between constructs in the model is still at an acceptable level, because the highest correlation value that appears to be only 0.618, namely between Extrinsic Rewards and Audit Quality, followed by the relationship between Extrinsic Rewards and Organizational Performance of 0.609 and Audit Quality with Organizational Performance of 0.609. Meanwhile, other constructive relationships such as Upper Management Support with Extrinsic Rewards of 0.547, Upper Management Support with Organizational Performance of 0.544, and Auditor Competence with Upper Management Support of 0.443 showed that each variable still had different characteristics from each other. Thus, these results indicate that each construct in the study has been able to distinguish itself from other constructs, so that the measurement model can be declared to meet the criteria of discriminant validity and feasible to continue in structural analysis.

Table 3. R Square and Q<sup>2</sup>

	R-square	Q <sup>2</sup> predict
--	----------	------------------------

Audit Quality	0,234	0,226
Auditor Competence	0,169	0,161
Organizational Performance	0,437	0,363

The results of the R-square test showed that the Organizational Performance variable had the most dominant value of 0.437, which means that it was able to be explained moderately by the variables in the model, followed by Audit Quality of 0.234 and Auditor Competence of 0.169 which showed explanatory ability at a low to medium level. Meanwhile, the Q<sup>2</sup>predict value also showed good results with the highest score in Organizational Performance of 0.363, followed by Audit Quality of 0.226 and Auditor Competence of 0.161. This indicates that the model has adequate predictive capabilities, especially in explaining organizational performance, so it can be concluded that the structural model in this study has a fairly good explainability and predictive power.

Table 4. Hypothesis Testing

	Original sample	P values
Upper Management Support -> Audit Quality	0,484	0,000
Upper Management Support -> Auditor Competence	0,411	0,000
Extrinsic Rewards x Audit Quality -> Organizational Performance	-0,058	0,190
Extrinsic Rewards x Auditor Competence -> Organizational Performance	-0,072	0,060
Upper Management Support -> Auditor Competence -> Organizational Performance	0,074	0,002
Upper Management Support -> Audit Quality -> Organizational Performance	0,148	0,000

The test results showed that upper management support had a positive and significant effect on audit quality with a coefficient value of 0.484 and a p-value of 0.000. These findings indicate that the higher the top management support, the better the quality of the audit produced by the auditor. This support can be in the form of providing resources, access to information, and a commitment to follow-up on audit results. In the context of auditors in Southeast Sulawesi, this shows that the role of organizational leaders is crucial in ensuring that audits run professionally and according to standards.

Furthermore, upper management support was also proven to have a positive and significant effect on auditor competence with a coefficient of 0.411 and a p-value of 0.000. This means that support from top management is able to improve auditors' competence through training, professional development, and providing opportunities to improve technical and non-technical skills. For auditors in Southeast Sulawesi, this condition shows that a supportive organizational environment plays a major role in forming auditors who are competent and adaptive to job demands.

Indirect influence testing showed that upper management support through auditor competence had a significant effect on organizational performance with a coefficient value of 0.074 and a p-value of 0.002. This indicates a mediation effect, where management support not only has a direct impact, but also improves organizational performance through improving auditor competence. In other words, a competent auditor is able to produce more precise recommendations that encourage improvement in organizational performance. In addition, upper management support through quality audit also has a significant effect on organizational performance with a coefficient of 0.148 and a p-value of 0.000. These results show that audit quality is an important mechanism in transforming management support into better organizational

performance. Quality audits are able to increase transparency, accountability, and effectiveness of organizational management, especially in the work environment of auditors in Southeast Sulawesi.

However, the results of the moderation test showed that extrinsic rewards were not able to moderate the relationship between audit quality and organizational performance, with a coefficient of -0.058 and a p-value of 0.190. A p-value greater than 0.05 indicates that the moderation effect is not significant. This indicates that the high and low external rewards do not strengthen or weaken the influence of audit quality on organizational performance. Similar results were also found in the relationship of extrinsic rewards in moderating the influence of auditor competence on organizational performance, with a coefficient of -0.072 and a p-value of 0.060. Although the coefficient is negative, the effect is not statistically significant. This shows that the provision of external rewards has not been able to be a determining factor in strengthening the contribution of auditor competence to organizational performance in Southeast Sulawesi.

Overall, the results of this study confirm that the main factors affecting organizational performance are audit quality and auditor competence supported by upper management support, while extrinsic rewards do not play a role as a moderation variable. These findings imply that organizations need to focus more attention on improving management support and auditor capacity building rather than relying solely on external reward systems. Thus, the improvement of organizational performance in the Southeast Sulawesi auditor environment is more determined by structural and professional factors than by award-based motivational factors.

## DISCUSSION

The discussion of this study shows that top management support is a very important factor in improving the quality of audits for auditors in Southeast Sulawesi. These findings confirm that when organizational leaders provide real support to audit functions, such as the provision of resources, access to information, protection of independence, and attention to follow-up audit results, audits can run more effectively and with quality. This result is in line with Ebaid's view that weak management support and independence will hinder the effectiveness of internal audits, while strong support will encourage the achievement of better governance (Pangastuti, 2023). These findings are also supported by (Borges & Klein, 2023) who explain that the quality of internal audits is strongly influenced by supportive organizational conditions, including good working relationships, continuous improvement, and institutional support for the audit function.

The influence of top management support on audit quality can also be explained through the perspective of governance and organizational culture. Leadership support does not work alone, but interacts with governance structures, such as boards and audit committees, in shaping more reliable audits. The governance structure, including the independence and composition of the board, is related to the selection of more qualified auditors, so that management support becomes more effective when supported by strong governance. Governance practices, strategic planning, and fraud control contribute to organizational integrity and the quality of the audit process. In this context, the results of research on auditors in Southeast Sulawesi show that audit quality will improve if management support is strengthened by sound governance and an organizational culture that is open to evaluation.

The next finding shows that top management support has an effect on auditor competence. This means that auditor competencies are not only shaped by the individual auditor himself, but are also heavily influenced by the extent to which management provides professional development facilities, training, mentoring, and support for continuous learning. Bello et al. (2018) explained that management support strengthens the contribution of internal audit competencies to organizational performance, because competencies will only develop optimally if the organization provides adequate support. These findings are also in line with Shaiti and Al-Matari (2020) who affirm that the competence and independence of internal audits will be more effective in supporting the quality of internal control if supported by adequate organizational systems and

support. Thus, for auditors in Southeast Sulawesi, management support can be understood as an important prerequisite in forming auditors who are professional, adaptive, and have high work capacity.

This discussion is also strengthened by the view that auditor competence requires strategic investment from organizational leaders. Rumasukun (2024) emphasize that today's auditors are required to have high knowledge, skills, integrity, and critical appraisal skills, and this cannot develop without management's commitment to training and human resource development. Khatib et al. (2024) also emphasized that strengthening the capacity of audit organizations requires serious attention to the human resource dimension, which ultimately places top management as the main actor in the development of competent auditors. Therefore, the results of this study show that management support in Southeast Sulawesi is not only administrative, but also plays a strategic role in creating auditors who are able to respond to increasingly complex supervisory demands.

Furthermore, the discussion on the influence of audit quality on organizational performance shows that quality audits are able to make a real contribution to improving organizational performance. Quality audits allow organizations to obtain accurate findings, relevant recommendations, strengthen internal controls, and improve decision-making. Soltani (2022) explained that audit quality contributes to increasing compliance and decreasing opportunistic behavior, thereby ultimately strengthening the organization's position both regulatively and operationally. Khairani et al. also show that competence and utilization of information technology affect the quality of auditors' work, which in turn supports better organizational results (Putri & Aris, 2025). The findings suggest that audit quality is not just an audit output, but an important instrument in strengthening organizational performance.

The relationship between audit quality and organizational performance can also be understood through the role of professionalism, commitment, and support of the work system. Audit quality is shaped by a combination of knowledge, experience, technology support, job satisfaction, and organizational commitment, all of which contribute to more effective audit results and ultimately drive improved organizational performance (Gerekan et al., 2024). Nugrahanto and Alhadi (2021) added that the use of information technology and time sufficiency play an important role in maintaining audit quality, while time pressure can actually reduce audit quality and have an impact on less than optimal organizational results. In the context of auditors in Southeast Sulawesi, this discussion shows that audit quality will be the main driver of organizational performance if supported by auditor capacity, adequate technology, and work processes that are less stressful.

The next discussion is related to the influence of auditor competence on organizational performance. The auditor's competence is basically an organization's strategic asset because auditors who have technical knowledge, experience, analytical skills, and an understanding of control and risk will be able to produce more precise and valuable recommendations (Rumasukun, 2024). Wilamsari et al. (2024) explained that competence is a core part of audit quality, and good audit quality will have implications for strengthening governance and organizational performance. Investment in human capital auditors is related to improving audit quality, which in turn impacts organizational outcomes more broadly (Lamboglia & Mancini, 2021). Therefore, the findings of auditors in Southeast Sulawesi show that auditor competence is a substantive capital that can help organizations achieve higher work effectiveness.

In addition, the literature also shows that auditor competencies in the modern era are no longer limited to traditional technical aspects, but also include digital capabilities, data analysis, and an understanding of the ever-changing risk environment. The capabilities of digital technology increase the effectiveness of auditors in planning, analyzing, and assessing fraud risks, thereby strengthening auditors' contribution to organizational resilience (Mohd Razali et al., 2025). Samagaio and Diogo (2022) show that the use of computer-aided audit tools contributes to fraud detection and organizational sustainability. Thus, the discussion of the results of this research can be understood that competent auditors will have a greater impact on organizational performance

when their competencies are constantly updated according to the development of contemporary audit needs.

In contrast to the previous direct relationship, the results of the study show that extrinsic rewards have not been able to moderate the relationship between auditor competence and organizational performance. These findings indicate that external awards have not been a factor that truly strengthens the contribution of auditor competence to organizational performance (Alqudah et al., 2023). Theoretically, this is in line with the view that rewards are only effective if they are designed in line with the values of professionalism, independence, and quality of audit work. Darwanis and Putri (2020) also show that rewards can have an inconsistent influence if they are not supported by accountability, ethics, and proper reward design. In the context of auditors in Southeast Sulawesi, this shows that auditor competence seems to work more through professional commitment and organizational support than through external awards.

The same results are also seen in the relationship of extrinsic rewards in moderating the influence of audit quality on organizational performance. These findings suggest that high audit quality does not necessarily have a stronger impact on organizational performance just because of external awards. Darwanis and Putri (2020) emphasize that in jobs that demand high professional consideration, external incentives that are not carefully designed can crowd out the auditor's intrinsic motivation (Mutsaqqof, 2026). Istianah and Akbar (2024) also explain that over-reliance on extrinsic motivation can produce unintended effects, especially in professions that require integrity, independence, and quality considerations such as audits. Onavwie et al. (2023) rewards can be used to build a culture of recognition in accounting firms, but their effectiveness remains highly dependent on the suitability of reward design with the organization's professional goals. Therefore, in the context of auditors in Southeast Sulawesi, these results show that audit quality is stronger in explaining organizational performance than the existence of external awards.

Overall, the discussion of this study confirms that the improvement of organizational performance among auditors in Southeast Sulawesi is more determined by top management support, audit quality, and auditor competence, while extrinsic rewards have not been an effective strengthening factor. These findings support the view that the success of the audit function is highly dependent on structural support, organizational culture, professional capacity building, and the integrity of the audit process itself (Sonjaya, 2024). Thus, the practical implication of these results is that organizations need to prioritize strengthening leadership support, developing auditor competencies, and improving audit quality rather than focusing solely on external reward systems.

## CONCLUSION

The conclusions of this study show that top management support has a central role in improving audit quality and auditor competence, which further impacts improving organizational performance. The quality of audits and auditor competence have proven to be the main factors that explain how organizations can achieve better performance, especially through strengthening internal controls, increasing accountability, and providing relevant and implementable recommendations. Meanwhile, the existence of extrinsic rewards has not been able to strengthen the relationship between auditor competence and audit quality on organizational performance, thus showing that structural and professional factors are more dominant than external motivational factors in this context.

The implications of this study emphasize the importance of organizations to focus their strategies on strengthening top management support, developing auditor competencies on an ongoing basis, and improving the quality of the audit process as a top priority in improving organizational performance. However, this study has limitations in the scope of the area that only includes auditors in Southeast Sulawesi as well as the use of quantitative approaches that have not

explored in depth the contextual and behavioral aspects of auditors. Therefore, further research is recommended to expand the scope of the region, add other variables such as organizational culture, leadership, or internal control systems, and use a blended approach to be able to provide a more comprehensive understanding of the factors that affect organizational performance through the audit function.

## REFERENCE

- Ahmad, A., Atta, A., Alawawdeh, H. A., Aljundi, N. A., Morshed, A., Dahbour, S. A., & Alqaraleh, M. H. (2023). The effect of system quality and user quality of information technology on internal audit effectiveness in Jordan, and the moderating effect of management support. *Applied Mathematics*, 17(5), 859-866.
- Alqudah, H., Amran, N. A., Hassan, H., Lutfi, A., Alessa, N., & Almaiah, M. A. (2023). Examining the critical factors of internal audit effectiveness from internal auditors' perspective: Moderating role of extrinsic rewards. *Heliyon*, 9(10).
- Bello, S. M., Ahmad, A. C., & Yusof, N. Z. M. (2018). Internal audit quality dimensions and organizational performance in Nigerian federal universities: the role of top management support. *Journal of Business and Retail Management Research*, 13(01).
- Borges, G., & Klein, L. L. (2023). Quality of internal auditing in federal educational institutions: an analysis of the perception of internal audit members and senior management. *Managerial Auditing Journal*, 38(7), 1141-1161.
- Darwanis, D., & Putri, B. A. S. (2020). What Determines Audit Quality of the Inspectorate Officials in Regional Financial Supervision. *Journal of Accounting Research, Organization and Economics*, 3(3), 254-272.
- Efendi, H., & Roslan, A. H. (2025). Competence And Performance: The Mediating Role Of Organizational Commitment. *Jurnal Pustaka Cendekia Hukum dan Ilmu Sosial*, 3(3), 798-806.
- Furqan, A. C., Wardhani, R., Martani, D., & Setyaningrum, D. (2020). The effect of audit findings and audit recommendation follow-up on the financial report and public service quality in Indonesia. *International Journal of Public Sector Management*, 33(5), 535-559.
- Gerekan, B., Sendurur, U., & Yildirim, M. (2024). Mediating role of professional commitment in the relationship between technostress and organizational stress, individual work performance, and independent audit quality. *Employee Responsibilities and Rights Journal*, 36(3), 367-381.
- Istianah, I., & Akbar, R. (2024). A systematic review of factors influencing audit quality in public sector organizations. Proceedings of the 21st Asian Academic Accounting Association (FourA) Annual Conference. [https://www.foura.org/download/foura\\_2024/proceedings/355.pdf](https://www.foura.org/download/foura_2024/proceedings/355.pdf)
- Khairani, S., Ratnawati, V., & Andreas, A. (2021). The Effect Of Competence And Utilization Of Information Technology On Tax Auditor Performance With Motivation As Variable Of Moderation. *International Journal of Economic, Business & Applications*, 6(1), 11-18.
- Khatib, S. F., Sulimany, H. G. H., Alshareef, M. N., & Ali Khan, M. N. A. (2024). Catalysts of audit excellence: competitive advantage, intellectual capital and auditing quality. *Quality & Quantity*, 58(5), 4915-4939.
- Lamboglia, R., & Mancini, D. (2021). The relationship between auditors' human capital attributes and the assessment of the control environment. *Journal of management and governance*, 25(4), 1211-1239.
- Lupala, L., Msacky, R., & Mghweno, D. (2026). Determinants of Management Support in Implementing Internal Audit Recommendations within Local Government Authorities. *African Journal of Applied Research*, 12(1), 228-257.

- Mohd Razali, F., Sulaiman, N., Abdul Manan, D. I., & Said, J. (2025). Sustainability of audit profession in digital technology era: the role of competencies and digital technology capabilities to detect fraud risk. *Sage Open*, 15(1), 21582440241304974.
- Mutsaqof, A. F. T. W. (2026). The Influence of Motivation, Work Environment, Well-Being, Career, and Organizational Culture on Work-Life Balance: English. *Al-Kharaj: Journal of Islamic Economic and Business*, 8(1).
- Novitasari, D. C. (2026). Deepseek Adoption as a Companion to Support SMEs' Digital Marketing Strategy in Surabaya. *Al-Kharaj: Journal of Islamic Economic and Business*, 8(1).
- Nugrahanto, A., & Alhadi, I. (2021). A tax audit quality: an empirical analysis of the use of information technology, competence, task complexity and time pressure. *Info artha*, 5(2), 75-92.
- Onawwie, F. O., Sokoh, G. C., & Okereka, O. P. (2023). Designing an effective reward management system for enhancing performance in the civil service. *Journal of Public Administration and Social Welfare Research*, 8(2), 72-92.
- Pangastuti, L. A. (2023). The role of internal auditing in upholding corporate governance standards. *Advances in Managerial Auditing Research*, 1(3), 114-124.
- Putri, V. P., & Aris, M. A. (2025). Determinants of Auditor Reputation, Audit Committee, Audit Delay and Audit Fee on Audit Quality. *Indonesian Interdisciplinary Journal of Sharia Economics (IJSSE)*, 8(2), 6648-6664.
- Roslan, A. H. (2025). Digital Marketing Innovation And Marketing Capability Moderating Effects On Sme Sales Performance. *Jurnal Pustaka Cendekia Hukum dan Ilmu Sosial*, 3(3), 767-777.
- Roslan, A. H., & Rahayuningsih, T. (2026). E-Service Quality in Mobile Banking and E-Loyalty: Corporate Image Mediation and User Experience Moderation. *RIGGS: Journal of Artificial Intelligence and Digital Business*, 4(4), 8840-8846.
- Rounaghi, M. M. (2019). Economic analysis of using green accounting and environmental accounting to identify environmental costs and sustainability indicators. *International Journal of Ethics and Systems*, 35(4), 504-512.
- Rumasukun, M. R. (2024). Developing auditor competencies through continuous training and education. *Golden Ratio of Auditing Research*, 4(1), 14-23.
- Samagaio, A., & Diogo, T. A. (2022). Effect of computer assisted audit tools on corporate sustainability. *Sustainability*, 14(2), 705.
- Shaiti, H., & Al-Matari, Y. (2020). Internal audit function characteristics and the quality of internal control systems: Moderating the effect of enterprise resource planning system maturity. *Asian Economic and Financial Review*, 10(9), 1012.
- Soltani, L. (2022). The quality effect of auditing on tax compliance: evidence from Tunisian context. *International Journal of Economics and Financial Issues*, 12(1), 24.
- Sonjaya, Y. (2024). The influence of corporate culture on audit practices and ethics. *Golden Ratio of Auditing Research*, 4(2), 107-124.
- Wilamsari, F., Musriati, T., & Cahyaningati, R. (2024). Determinants of Internal Audit Quality and External Audit Fees. *Assets: Jurnal Ilmiah Ilmu Akuntansi, Keuangan dan Pajak*, 8(1), 1-8.