

Factors Affecting The Quality Of Internal Audit In Regional Governments Palopo City Inspectorate Office

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Abstract

This research aims to examine the influence of independence, work experience and competence on the quality of local government internal audits at the Palopo City Inspectorate office. The research method used is a quantitative research approach. The population in this research is all Palopo City Inspectorate auditors. The sampling technique used the saturated sample method, so that the sample obtained in this research was 30 respondents. The data used in this research is primary data collected through direct questionnaire surveys. The data analysis method uses descriptive analysis and multiple linear regression analysis with the help of SPSS 26 software. The partial research results show that the variables independence, work experience and competency have a positive and significant effect on audit quality. Simultaneous research results show that the variables independence, work experience and competency simultaneously and together have a positive effect on audit quality. Based on the results obtained in this research, it can provide implications as comparison material for future researchers. The implications for auditors can help in identifying factors that influence audit quality, so that it is hoped that they can become a guide or reference for these auditors.

Keywords: Independence, Work Experience, Competence, Audit Quality

INTRODUCTION

In 2003 the Indonesian Government carried out reforms in the financial sector through the issuance of a package of State Finance Laws, namely Law Number 17 of 2003 concerning State Finances, Law Number 1 of 2004 concerning State Treasury, and Law Number 15 of 2004 Concerning Examination of Management and Responsibility of State Finances. With the existence of this legislation, every state/regional financial manager, who is the manager of public funds collected from the community, is required to implement accountability in the context of accountability to stakeholders (community, state/donor institutions, legislature and judiciary). The form of this accountability is the regional government Financial Report. In preparing financial reports, local governments must follow Government Accounting Standards (SAP) as regulated in Government Regulation No. 71 of 2010. The aim of implementing this is to make them more accountable and there is an increasing need to improve the quality of financial reports.

Quality financial reports need to be examined or audited to ensure whether the financial statements of an entity or organization present reasonable operating results and whether the financial information is presented in a form that complies with established criteria or rules. [1] explains that quality financial reports must meet several criteria, including: 1) Relevant, financial reports can be said to be relevant if the information contained therein can influence user decisions. 2) Reliable, the information in the financial statements is free from misleading meanings and material errors, presents every fact honestly and can be verified. 3) Comparable, financial reports produce information that can be compared with previous period financial reports and financial reports produce information that can be compared with other entities that apply the same accounting policies. 4) Understandable, the information presented in the financial report can be understood by users and is expressed in forms and terms adapted to the understanding limits of financial report users.

An audit is an activity that aims to check whether the government's performance is in accordance with standards or not. Meanwhile, the person who carries out the inspection is called an Auditor [2]. In carrying out audits/examinations, the regional government that has the authority is the Inspectorate. Regions are two government internal supervisory or internal audit units. Internal audit is an audit carried out by an audit unit which is part of the organization being supervised.

Government audits are an important element in upholding good government. However, practice often falls far short of expectations. There are several weaknesses in government audits in Indonesia, including the unavailability of adequate performance indicators as a basis for measuring government performance, both central and regional governments, and this is commonly experienced by public organizations because the output produced in the form of public services is not easy to measure. In other words, audit quality measures are still a matter of debate. defines audit quality as the possibility that an auditor finds and reports a violation committed by a client in the accounting system. The violation in question is a discrepancy between statements about the client's economic events and the established criteria. The Indonesian Accountants Association (IAI) states that an audit carried out by an auditor is said to be of quality if it meets auditing standards and quality control standards.

Several previous research results show that the factors that influence audit quality are independence, work experience and competence. As the results of research conducted by [2] and [3] stated that independence, competence and work experience have a positive effect on audit quality. However, the results of this research are different from the results of research

conducted by [4] which stated that independence and work experience had no effect on audit quality

Based on the results of the research above related to factors that influence audit quality, the results show differences and inconsistencies. This is one of the reasons for researchers to carry out research again by replicating previous research, namely referring to research conducted by [4]. The difference in this research is the research object and the addition of the work experience variable which was not used in the replicated research, because the work experience variable is also considered capable of influencing audit quality, for this reason the researcher took the title "Factors that influence the quality of local government internal audits in Palopo City Inspectorate Office". The aim of this research is to determine the influence of independence, work experience and competence on the quality of local government internal audits at the Palopo City Inspectorate office.

The Effect of Independence on Audit Quality

In examining financial reports, quality internal audits are needed to maintain public trust and are very important for information users because they can be used as a basis for making decisions (Ilham et al. 2019). Deis and Groux stated that finding violations depends on the auditor's technical abilities and reporting violations depends on the auditor's independence. In other words, independence is one of the factors that can influence auditor quality. Because if the auditor loses his independence, then the resulting audit report will not be in accordance with the existing reality so it cannot be used as a basis for decision making. Auditors are not only obliged to maintain an independent mental attitude, but also must avoid things that could cause their independence to be doubted by the public. This is supported by the results of research conducted by [5] which states that independence influences audit quality. Based on this explanation, the first hypothesis proposed is:

H1: Independence has a positive effect on internal audit quality

The Influence of Work Experience on Audit Quality

In carrying out their functions as APIP, Inspectorate auditors need as much experience as possible so that they can support their competence. Sufficient experience will provide learning for auditors to increase the quality of the resulting audit. [6], the auditor's work experience is the length of the auditor's work period and the number of audit tasks the auditor has carried out. Auditor work experience is a learning process and development of the auditor's behavioral potential while interacting with tasks carried out over a certain period of time.

Experience is a good way of learning for auditors to make auditors rich in audit techniques. Experience also makes auditors able to face and resolve obstacles and problems in carrying out their duties, as well as being able to control emotional tendencies towards the party being examined. The higher the auditor's experience, the more capable and skilled the auditor will be in mastering his own duties and the activities he is auditing [7]. This is supported by the results of research conducted by [5] which states that work experience influences audit quality. Based on this explanation, the second hypothesis proposed is:

H2: Work experience has a positive effect on the quality of internal audit

The Influence of Competency on Audit Quality

Auditor competency is a personal quality possessed by an auditor that is obtained through a formal audit and accounting educational background, sufficient job training, and further professional education undertaken. An auditor who has sufficient knowledge and experience and can clearly carry out an audit objectively, carefully and thoroughly is called auditor competence. Competence is what an auditor needs to be able to carry out an audit correctly. Conceptually, if the examiner has high competence, it will provide quality audit results [8]. This is supported by the results of research conducted by [9] which states that competence influences audit quality. Based on this explanation, the third hypothesis proposed is:

H3: Competence has a positive effect on internal audit quality

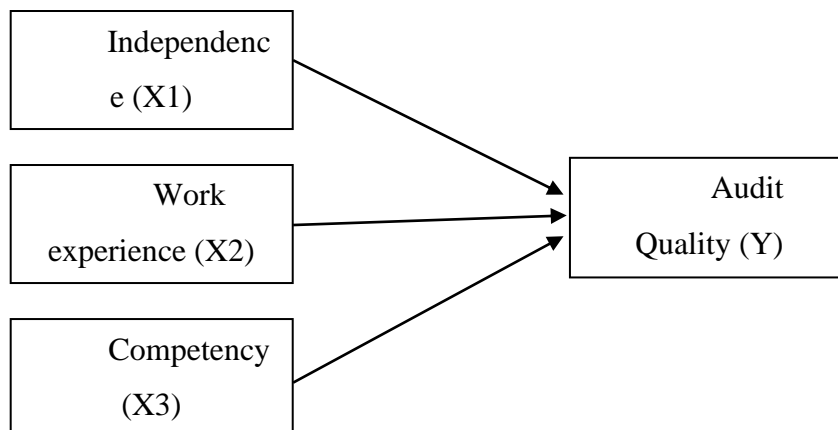


Figure 1. Thinking Framework

RESEARCH METHODS

Types of research

This research was carried out at the Palopo City Inspectorate Office in December 2023. This research is quantitative descriptive research with the type of causal-comparative research.

Comparative causal research is research whose problem characteristics are causal relationships between variables [10]. This research seeks to analyze the factors that influence audit quality performance which is predicted using the variables independence, work experience and competency. This research is survey research and data is collected through questionnaires.

Population and Sample

Population is a generalization area consisting of objects or subjects that have certain quantities and characteristics determined by researchers to be studied and then conclusions drawn (Bungin Burhan, 2017). The population used in this research were all auditors, namely 30 people who worked at the Palopo City Inspectorate.

A sample is a small part of a population taken according to a certain procedure so that it can represent the population. The sampling technique used in this research is saturated sampling. Saturated sampling is a sample determination technique if all members of the population are used as samples [11]. This is often done if the population is relatively small or small, namely less than 30 people, or research that wants to make generalizations with relatively small errors. Because the population was less than 100 respondents, the researcher used a saturated sampling method, namely distributing questionnaires to the entire population, namely approximately 30 people who were Palopo City Inspectorate auditors.

Sources and Methods of Data Collection

The data source for this research uses primary data. Primary data is data obtained by researchers directly from the place where the research was conducted. The primary data collection method is by using a questionnaire/questionnaire using a list of statements given to respondents to obtain data. This research data was collected by giving questionnaires directly to respondents, as well as taking them directly from respondents as promised. Respondents were asked to fill out a questionnaire containing statements to be chosen by the respondent as a form of opinion. In this study, respondents' perceptions were measured using a 5 point Likert scale, 1) Strongly Disagree, 2) Disagree, 3) Neutral, 4) Agree, 5) Strongly Agree.

Results of Descriptive Statistical Analysis

The results of the descriptive analysis are divided into 3 (three) parts, namely gender, highest level of education and age. Based on gender, the number of respondents who were male was 14 people (46.67%) and 16 people who were female (53.33%). Characteristics of respondents based on age, namely 5 people (16.67%) respondents aged 20-30 years, 13 people (43.33%) aged 31-40 years, 8 people (26.67%) respondents aged 41-50 years and 4 people (13.33%) respondents were > 51 years old. Based on their latest education, the number of

respondents was 21 people (70%) who had bachelor's degrees and 9 (30%) respondents who had master's degrees.

Furthermore, the results of descriptive analysis of research variables calculated using the SPSS application are as follows:

Table 1. Descriptive Statistics Test Results

| | Descriptive Statistics | | | | |
|----------------------|------------------------|---------|---------|-------|----------------|
| | N | Minimum | Maximum | Mean | Std. Deviation |
| X1 (Independence) | 30 | 24 | 35 | 30.43 | 2,555 |
| X2 (Work experience) | 30 | 28 | 35 | 32.17 | 2,437 |
| X3 (Competency) | 30 | 26 | 35 | 30.47 | 2,255 |
| Y (Audit quality) | 30 | 21 | 27 | 24.40 | 1,742 |
| Valid N (listwise) | 30 | | | | |

Source: SPSS processing data (2024)

Data Quality Test

Validity test

Table 2. Independence Variable Validity Test Results (X1)

| Statement | rcount | rtable | Information |
|-----------|--------|--------|-------------|
| 1 | 0.414 | 0.361 | Valid |
| 2 | 0.576 | 0.361 | Valid |
| 3 | 0.577 | 0.361 | Valid |
| 4 | 0.565 | 0.361 | Valid |
| 5 | 0.627 | 0.361 | Valid |
| 6 | 0.479 | 0.361 | Valid |
| 7 | 0.442 | 0.361 | Valid |

Source: SPSS processing data (2024)

Table 3. Validity Test Results for Work Experience Variables (X2)

| Statement | rcount | rtable | Information |
|-----------|--------|--------|-------------|
| 1 | 0.576 | 0.361 | Valid |
| 2 | 0.525 | 0.361 | Valid |
| 3 | 0.377 | 0.361 | Valid |
| 4 | 0.509 | 0.361 | Valid |
| 5 | 0.594 | 0.361 | Valid |
| 6 | 0.618 | 0.361 | Valid |
| 7 | 0.661 | 0.361 | Valid |

Source: SPSS processing data (2024)

Table 4. Competency Variable Validity Test Results (X3)

| Statement | rcount | rtable | Information |
|-----------|--------|--------|-------------|
| 1 | 0.596 | 0.361 | Valid |
| 2 | 0.646 | 0.361 | Valid |
| 3 | 0.602 | 0.361 | Valid |
| 4 | 0.648 | 0.361 | Valid |
| 5 | 0.807 | 0.361 | Valid |
| 6 | 0.672 | 0.361 | Valid |
| 7 | 0.535 | 0.361 | Valid |

Source: SPSS processing data (2024)

Table 5. Validity Test Results for Audit Quality Variables (Y)

| Statement | rcount | rtable | Information |
|-----------|--------|--------|-------------|
| 1 | 0.763 | 0.361 | Valid |
| 2 | 0.731 | 0.361 | Valid |
| 3 | 0.739 | 0.361 | Valid |
| 4 | 0.794 | 0.361 | Valid |
| 5 | 0.582 | 0.361 | Valid |
| 6 | 0.407 | 0.361 | Valid |

Source: SPSS processing data (2024)

Based on the results of the validity test above, it is known that the statement items for each variable are all valid, so further data testing can be carried out.

Reliability Test

Table 6. Reliability Test Results

| Variable | Chonbach Alpha Value | Results | Conclusion |
|----------------------|----------------------|--------------|-----------------|
| Independence (X1) | 0.696 | 0.696 > 0.60 | <i>Reliable</i> |
| Work Experience (X2) | 0.701 | 0.701 > 0.60 | <i>Reliable</i> |
| Competency (X3) | 0.758 | 0.758 > 0.60 | <i>Reliable</i> |
| Audit Quality (Y) | 0.764 | 0.764 > 0.60 | <i>Reliable</i> |

Source: SPSS processing data (2024)

Based on the table above, it is found that Cronbach Alpha is > 0.60, so it can be concluded that the research data is reliable, in other words the research instrument used is declared reliable or can be trusted as a variable measuring tool.

Results of Multiple Linear Regression Analysis

The results of the multiple linear regression analysis test in this study are as follows:

Table 7. Multiple Linear Regression Test Results

| Model | Coefficients ^a | | | | t | Sig. |
|----------------------|-----------------------------|------------|---------------------------|--|-------|------|
| | Unstandardized Coefficients | | Standardized Coefficients | | | |
| | B | Std. Error | Beta | | | |
| 1 (Constant) | 1,295 | ,645 | | | 2,008 | ,055 |
| X1 (Independence) | ,191 | ,038 | ,281 | | 5,094 | ,000 |
| X2 (Work experience) | ,433 | ,049 | ,606 | | 8,850 | ,000 |
| X3 (Competency) | ,109 | ,051 | ,142 | | 2,160 | ,040 |

Source: SPSS processing data (2024)

Based on the table above, the following equation can be made:

$$Y = 1.295 + 0.191X1 + 0.433X2 + 0.109X3$$

From the equation above, it can be interpreted as follows:

1. The constant value (a) is 1.295, meaning that if independence (X1), experience (X2) and competence (X3) are considered constant or equal to zero (0), then audit quality will be worth 1.295.
2. The independence regression coefficient (X1) value of 0.191 indicates that when the independence variable increases by one unit, audit quality will increase by 0.191, assuming other variables are constant.
3. The work experience regression coefficient value (X2) is 0.433, indicating that when the experience variable increases by one unit, audit quality will increase by 0.433, assuming other variables are constant.
4. The competency regression coefficient (X3) value of 0.109 indicates that when the independence variable increases by one unit, audit quality will increase by 0.109, assuming other variables are constant.

Hypothesis Test Results

t test

Table 8. T Test Results (partial)

| Model | Coefficients ^a | | | | t | Sig. |
|----------------------|-----------------------------|------------|-----------------------------------|-------|------|------|
| | Unstandardized Coefficients | | Standardized Coefficients Beta | t | | |
| | B | Std. Error | | | | |
| 1 (Constant) | 1,295 | ,645 | | 2,008 | ,055 | |
| X1 (Independence) | ,191 | ,038 | ,281 | 5,094 | ,000 | |
| X2 (Work experience) | ,433 | ,049 | ,606 | 8,850 | ,000 | |
| X3 (Competency) | ,109 | ,051 | ,142 | 2,160 | ,040 | |

Source: SPSS processing data (2024)

The explanation regarding the t test results above is as follows:

1. The Effect of Independence on Audit Quality

Based on the results in table 11, the independence variable obtained a significance value of $0.000 < 0.05$ and $t_{count} 5.094 > t_{table} 1.703$, so H_0 is rejected and H_1 is accepted. This means that independence has a positive and significant effect on audit quality.

2. The Influence of Work Experience on Audit Quality

Based on the results in table 11, the work experience variable obtained a significance value of $0.000 < 0.05$ and $t_{count} 8.850 > t_{table} 1.703$, so H_0 is rejected and H_2 is accepted. This means that competency has a positive and significant effect on audit quality.

3. The Influence of Competency on Audit Quality

Based on the results in table 11, the competency variable obtained a significance value of $0.040 < 0.05$ and $t_{count} 2.160 > t_{table} 1.703$, so H_0 is rejected and H_3 is accepted. This means that competence has a positive and significant effect on audit quality.

F test

Table 9. F Test Results

| | | ANOVAa | | | | |
|-------|------------|----------------|----|-------------|---------|-------|
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 86,300 | 3 | 28,767 | 451.117 | ,000b |
| | Residual | 1,658 | 26 | ,064 | | |
| | Total | 87,958 | 29 | | | |

Source: SPSS processing data (2024)

Based on the F test results in the table above, the calculated F is obtained 451,117 with a significance level of 0.000. Because $F_{count} > F_{table}$ ($451.117 > 3.369$) and the significance level is $0.000 < 0.05$, it can be concluded that independence, work experience and competence together (simultaneously) have a positive and significant effect on audit quality.

Coefficient of Determination Test (R²)

Table 10. Coefficient of Determination Test Results

| Model Summary | | | | |
|---------------|-------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .991a | .981 | .979 | .253 |

Source: SPSS processing data (2024)

In this research, researchers use the Adjusted R Square value to find out how much influence the independent variable has on the dependent variable because there are more than two independent variables and the Adjusted R Square value can go up and down if independent variables are added to the research model. Based on the results from table 13, it can be seen that the Adjusted R Square value is 0.979. This can be concluded that the variables independence, work experience and competency influence audit quality by 97.90%, while the remaining 2.1% is influenced by other variables which are not examined in this study.

Discussion

The Effect of Independence on Audit Quality

Based on the results of the t test that has been carried out, it can be seen that partial independence has a positive and significant effect on the quality of local government internal

audits at the Palopo City Inspectorate office. A significant influence means that independence has an important role in efforts to improve audit quality. This means that the higher the level of independence of an auditor, the better the resulting audit quality. Independent inspectorate auditors produce quality audits. Auditors who have an independent attitude are auditors who are not involved in daily operations, have honesty and are not influenced by clients even though they have a good relationship and are not affected by pressure exerted by clients. The results of this research are in line with research conducted by [12] which states that independence influences audit quality. However, the results of this research are not in line with research conducted by Dika Karlinda Sari (2021) which states that independence has no effect on audit quality.

The Influence of Work Experience on Audit Quality

Based on the results of the t test that has been carried out, it can be seen that work experience partially has a positive and significant effect on the quality of local government internal audits at the Palopo City Inspectorate office. This means that the higher or more experience the auditor has, the better the audit quality produced. Experienced auditors tend to be more skilled and have a better understanding of auditing financial statements. The more experience an auditor has, the auditor will be able to face and resolve obstacles and problems in carrying out their duties, as well as being able to control emotional tendencies towards the party being examined. The government requires at least three years of work experience as an accountant with a good reputation in the audit field for accountants who wish to obtain a license to practice in the public accounting profession. The higher the auditor's experience, the more capable and skilled the auditor will be in mastering his own duties and the activities he is auditing. The results of this research are in line with research conducted by [13] Setiawati which stated that work experience influences audit quality. However, the results of this research are not in line with research conducted by [14] which states that work experience has no effect on audit quality.

The Influence of Competency on Audit Quality

Based on the results of the t test that has been carried out, it can be seen that competency partially has a positive and significant effect on the quality of local government internal audits at the Palopo City Inspectorate office. This shows that the better the auditor's competence, the higher the quality of the audit produced. Auditors as the spearhead of the implementation of

audit tasks must increase their knowledge so that the application of knowledge can be maximized and of course this will be in line with the increasing experience they have. An auditor who has competence is an auditor who has an understanding of the relevant standards (SPKN and SPAP), has insight into the government and formal education and participation in skills improvement programs. Without competence, an auditor will not be able to carry out his duties well. The results of this research are in line with research [11] which states that competency influences audit quality. However, the results of this research are not in line with research conducted by [15] which stated that competency has no effect on audit quality.

The Influence of Independence, Work Experience and Competence on Audit Quality

Based on the results of the F test that has been carried out, it can be seen that independence, work experience and competence together (simultaneously) have a positive and significant effect on the quality of local government internal audits at the Palopo City Inspectorate Office. The magnitude of the influence of the variables independence, work experience and competency on audit quality is 97.90%, while the remaining 2.1% is influenced by other variables not examined in this research.

CONCLUSION

Based on the research results obtained, the conclusions of this research are: 1) Independence has a positive and significant effect on the quality of local government internal audits at the Palopo City Inspectorate office. 2) Work experience has a positive and significant effect on the quality of local government internal audits at the Palopo City Inspectorate office. 3) Competence has a positive and significant effect on the quality of local government internal audits at the Palopo City Inspectorate office. 4) Independence, work experience and competence together (simultaneously) have a positive and significant effect on the quality of local government internal audits at the Palopo City Inspectorate Office. 5) The magnitude of the influence of the variables independence, work experience and competency on audit quality is 97.90%, while the remaining 2.1% is influenced by other variables not examined in this research.

Based on the results obtained in this research, it can provide implications as comparison material for future researchers. The implications for auditors can help in identifying factors that influence audit quality, so that it is hoped that they can become a guide or reference for these auditors.

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