

The Influence of Auditor Experience, Interpersonal Skills, and Competence on the Quality of Consultation Provided by BPKP

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Abstract

The high number of fraud cases in Indonesia demands a more effective role for internal auditor consulting. This study aims to find empirical evidence of the positive influence of auditor experience, interpersonal skills, and competence on the quality of consultation provided by *Badan Pengawasan Keuangan dan Pembangunan (BPKP)*. BPKP auditors were chosen as the population because BPKP has a function of consulting and coaching for the Government Internal Supervisory Apparatus (APIP). The research method used a quantitative approach with multiple regression analysis techniques. Data were collected through questionnaires distributed to 126 BPKP auditors. The results showed that auditors' experience did not have a significant effect on the quality of consultation ($sig. = 0.154 > 0.05$), while interpersonal skills ($sig. = 0.000 < 0.05$) and competence ($sig. = 0.000 < 0.05$) had a significant positive effect on the quality of consultation. Simultaneously, the three variables explained 67.9% of the variation in the quality of BPKP consultations. This study provides empirical evidence of the importance of developing auditors' interpersonal skills and competence to improve the quality of consultation.

Keywords: Internal Auditor; Consulting Quality; Auditor Experience; Interpersonal Skill; Competence

INTRODUCTION

Indonesia faces serious challenges in controlling fraud in the public sector. According to Transparency International: The Global Coalition Against Corruption (2023), in 2023 the Corruption Perceptions Index (CPI) score data was released; Indonesia received a score of 34/100 and ranked 115th out of 180 countries worldwide. Meanwhile, according to data released by the Association of Certified Fraud Examiners (ACFE) for 2019, fraud cases in Indonesia caused losses of up to Rp873 billion (Association of Certified Fraud Examiners, 2019). The top five perpetrators of fraud consist of employees of state institutions, both at the village level and employees of ministries/institutions/local governments (K/L/PD), and other agencies (Anandya & Easter, 2023). The most common reasons that cause fraud to occur are the lack of internal oversight and internal control. With the number of fraud cases occurring in government institutions, state-owned enterprises, and the private sector, the role of internal auditors in overseeing agency business processes is increasingly needed (Mukono, 2021; Newman et al., 2023; Petersen, 2019; Radasi & Barac, 2015; Siahaan et al., 2024).

After the enactment of Government Regulation No. 12 of 2017 by the Government of the Republic of Indonesia, the demands on the effectiveness of the role of the Government Internal Supervision Apparatus (APIP) have experienced an expansion in scope (Kurniawati et al., 2023; Rachmat & Wijaya, 2024). In addition to functioning as an assurance provider, APIP also serves as an advisor. This change in role means that APIP functions not only to provide assurance but also to offer valuable expert input and advice to stakeholders regarding issues that could disrupt or affect the organization's operations in carrying out its activities and work programs (Bua & Karim, 2024; Handayani et al., 2025; Rachmat & Wijaya, 2024). APIP has the responsibility to oversee

the achievement of program objectives and to mitigate or prevent risks that may hinder these objectives (Bua & Karim, 2024; Handayani et al., 2025; Rachmat & Wijaya, 2024).

Sophia Watimena, Chair of the OJK Audit Board, stated that the role and function of internal auditors in an institution involve carrying out assurance and consultations related to the effectiveness of governance, risk, and compliance (GRC) and internal control tasks to ensure the achievement of organizational goals and the implementation of good governance (Financial Services Authority, 2024). According to Carcello et al., it is important for internal auditors to provide input and consulting advice to help organizations remain free from irregularities, fraud, and abuse. Coram et al. explained that the role of internal auditors will also help improve good corporate governance (GCG) and reduce the incidence of fraud if the consulting role carried out by internal auditors is performed effectively.

The Financial and Development Supervisory Agency (BPKP), as APIP, is responsible for supervising financial management at both national and regional levels and monitoring national development. This authority is contained in Presidential Regulation Number 192 of 2014, which regulates the governance of the Financial and Development Supervisory Agency (BPKP). This regulation was then amended by Presidential Regulation of the Republic of Indonesia Number 20 of 2023, especially in Articles 2 and 3. In carrying out its duties, BPKP has functions related to assurance and advisory roles. The advisory role of BPKP has two functions. The first is to provide consultation on risk management, internal control, and supervision of the operations of various institutions, organizations, and certain groups, as well as large-scale government projects and regulations. The second is to carry out socialization, mentoring, and consultation activities to build internal control systems within major government institutions, local governments, and entities with financial or other interests in local government.

In accordance with BPKP Regulation Number 1 of 2019, which regulates internal audit standards within the Financial and Development Supervisory Agency, consulting or advisory activities are defined as service activities in the form of providing assistance, technical guidance, and socialization to partners or stakeholders to improve the effectiveness of risk management, internal control, and governance processes within the organization. This advisory activity is expected to provide additional benefits to stakeholders and help achieve government goals while ensuring the success of development realization. This consultation or advisory activity does not transfer responsibility for activities from stakeholders to the internal auditor.

Rahman's (2020) research indicates that the function of internal auditors is an important component of corporate governance mechanisms, serving as trusted advisors to management in identifying, assessing, and mitigating risks. BPKP, as the government's internal auditor, is expected to provide an advisory role to the government, both central and regional. This assistance from BPKP is expected to reduce fraud incidents and help the government achieve development goals. To support the performance of BPKP, auditors who can provide high-quality consultation are needed.

According to Hery, for the internal supervision function to run well, auditors must position themselves as internal consultants who provide strategic information. According to PricewaterhouseCoopers (PwC), with the rapid changes in the corporate landscape and the evolving role of internal auditors as consultants, there will be an increased need for skills such as critical and analytical thinking, interpersonal communication skills, and adaptation through continuous learning and self-training.

The researcher chose BPKP as the focus of this research because of the provisions in Presidential Regulation Number 20 of 2023, which amends Presidential Regulation Number 192 of 2014 concerning the Financial and Development Supervisory Agency. BPKP carries out functions to foster the capabilities of the government's internal supervisory apparatus and to provide consultation on risk management and internal control. Referring to these regulations, BPKP is expected to perform its advisory role effectively and to serve as an example and provide guidance to other agencies with internal supervisory functions in the government.

Based on the research background, three problem formulations can be identified: whether auditor experience, interpersonal skills, and competence each have a positive effect on the quality of consultation provided by BPKP. In line with the problem formulation, this study aims to analyze empirical evidence regarding the positive influence of these three factors on the quality of BPKP consultation.

To answer the research questions, three hypotheses were developed. The first hypothesis (H1) states that auditors' experience has a positive effect on the quality of consultation. This is based on the idea that greater experience improves auditors' ability to understand complex problems and provide appropriate solutions, as supported by the research of Kovács (2022) and Faiteh & Aasri (2022), which affirms experience as a value-added factor in consulting.

Furthermore, the second hypothesis (H2) proposes that interpersonal skills have a positive effect on the quality of consultation. Good interpersonal skills enable auditors to communicate effectively, build trust, and better understand client needs. Support for this comes from research by Smith (2005) and Oktarisa & Supratiwi (2022), which shows interpersonal skills as a key factor in the success of the internal auditor's consulting role.

Finally, the third hypothesis (H3) states that competence has a positive effect on the quality of consultation. High competence allows for in-depth analysis and value-added recommendations. This argument is strengthened by the findings of Zunaedi et al. (2022) and Amoush (2023), which demonstrate the positive influence of auditor competence on the effectiveness of internal consultation.

RESEARCH METHOD

This study employed a descriptive research method implemented through a quantitative framework to analyze data systematically. The quantitative approach was selected because it enabled structured and systematic methods from planning through implementation, yielding objective and statistically analyzable data.

The population consisted of auditors from all offices of the Indonesian Financial and Development Supervisory Agency (*BPKP*). Based on 2024 data from *BPKP*, the total population comprised 9,757 auditors across *BPKP* Head Offices and 34 Representative Offices throughout Indonesia.

Samples were obtained through nonprobability convenience sampling, in which information was gathered directly from willing participants in the population (Sekaran & Bougie, 2016). To determine the sample size of this study, the Slovin formula was applied with a margin of error of 10%, so that the following were obtained:

$$n = N / (1 + N \times e^2) = 9.757 / (1 + 9.757 \times 0,1^2) = 9.757 / 98,57 = 98,98 \approx 99 \text{ responden}$$

Based on these calculations, the minimum number of samples required is 99 respondents. The study successfully collected 126 respondents, which means it exceeded the minimum required limit.

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The researcher applied the convenience sampling technique for data collection, which is a method that takes information from members of the population who are willing to provide feedback. The research questionnaire was disseminated through an official letter from the Head of the BPKP Legal and Communication Bureau Number: HM.02.03/S-953/SU04/3/2024 dated November 29, 2024 to all BPKP Representative Offices. In addition, the questionnaire was also disseminated through WhatsApp social media to expand the reach of respondents. The research questionnaire form was created using Google Form to make it easier for respondents to access and fill out. The data collection process was carried out from November 29, 2024 to December 16, 2024.

This study used questionnaires as the data collection instrument. The questionnaire consisted of two main parts: the first part contained questions about the respondents' profiles (gender, age, education, working period, job title, and role in the team), and the second part contained statements that measured the research variables. The measurement scale used was a 5-point Likert scale, with the following categories: 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, and 5 = Strongly Agree.

This study examined three independent variables and one dependent variable. Below are the operational definitions of each variable:

1. Auditor Experience (X1). Experience was defined as the knowledge and skills that an individual possesses after performing a task. This variable was measured using 6 statement items adapted from Bawono and Singgih (2010), covering three indicators: length of service as an auditor, training completed, and frequency of audit work.
2. Interpersonal Skills (X2). Interpersonal skills were defined as the ability to communicate and work effectively in a group. This variable was measured using 23 statement items adapted from Janasz et al., covering eleven indicators: listening ability, problem-solving, expressing opinions appropriately, self-awareness, awareness of others, acknowledging others' successes, trust and integrity, openness to feedback, accepting others' perspectives, aligning goals, and conflict management.
3. Competence (X3). Competence was defined as the qualifications an individual possesses to complete a job. This variable was measured using 21 statement items adapted from Rai (2008), covering three indicators: personal qualities (integrity, objectivity, confidentiality), general knowledge (organizational understanding, business processes), and specific skills (audit techniques, data analysis).
4. Consulting Quality (Y). Consulting quality was defined as the level of excellence of consulting services provided by internal auditors in helping organizations achieve their goals. This variable was measured using 12 statement items adapted from Anderson et al. (2017) and BPKP Regulation Number 1 of 2019, covering four indicators: suitability with the consultancy role, compliance with auditing standards, value-added contribution, and effective communication.

Before conducting the main data analysis, the researcher performed data quality tests, including validity and reliability tests. Validity tests were conducted to measure the extent to which the research instrument measured what it was intended to measure, using the Pearson Product Moment correlation technique. A statement item was considered valid if the calculated r-value exceeded the table r-value at a significance level of 0.05. With a pilot test sample of 23 respondents, the table r-value was 0.413. The validity test results showed that all statement items had calculated r-values above 0.413, so all items were declared valid.

Reliability tests were conducted to measure the consistency of the research instruments, using Cronbach's alpha method. An instrument was considered reliable if the Cronbach's alpha value exceeded 0.70 (Sekaran & Bougie, 2016). The reliability test results showed that the Cronbach's alpha values for all variables exceeded 0.70, so all instruments were declared reliable.

The data analysis method used in this study is multiple linear regression analysis. The regression equations used are:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Description: Y = Consulting Quality; a = constant; b₁, b₂, b₃ = Regression coefficient; X₁ = Auditor's Experience; X₂ = Interpersonal Skill; X₃ = Competence; e = Error term

Before conducting regression analysis, a classical assumption test was carried out which included: (1) Normality test using Kolmogorov-Smirnov and Monte Carlo, (2) Multicollinearity test using VIF (Variance Inflation Factor) value, (3) Heteroscedasticity test using Glejser test, and (4) Autocorrelation test using Durbin-Watson. After the classical assumption test was met, the hypothesis test was carried out using the F test (simultaneous) and the t test (partial) with a significance level of 5% (α = 0.05).

RESULTS AND DISCUSSION

Characteristics of Respondents by Age

The distribution of respondents by age group showed fairly even variation across different age groups. Table 1 presents a breakdown of respondent characteristics by age group.

Table 1. Characteristics of Respondents by Age

Age Group	Quantity	Percentage
< 31 years old	35	27,78%
31 - 40 years old	44	34,92%
41 - 50 years old	12	9,52%
> 50 years	35	27,78%
Total	126	100%

Source: Primary data processed (2024)

Based on Table 1, the age group of 31-40 years dominated with 34.92% of the total respondents, followed by the age group of less than 31 years and over 50 years which reached 27.78% each. The age group of 41-50 years has the smallest proportion, which is 9.52%. This age distribution shows that BPKP auditors consist of a combination of energetic young auditors and experienced senior auditors.

Characteristics of Respondents Based on Length of Service

The respondent's tenure as an auditor indicates the level of experience they have in carrying out audit and consulting tasks. Table 2 shows the distribution of respondents based on length of time working as an auditor.

Table 2. Characteristics of Respondents Based on Length of Service

Tenure	Quantity	Percentage
< 5 years	21	16,67%
5 - 7 years	18	14,28%
7 - 9 years	0	0%
> 9 years old	87	69,04%
Total	126	100%

Source: Primary data processed (2024)

Table 2 shows that the majority of respondents (69.04%) have worked for more than 9 years as auditors. This indicates that most of the BPKP auditors who are respondents to this study have quite mature experience in carrying out audit and consulting tasks. Respondents with a working period of less than 5 years reached 16.67%, while those with a working period of 5-7 years reached 14.28%. Interestingly, none of the respondents had a working period in the range of 7-9 years, which may be due to the pattern of recruitment or employee rotation at BPKP.

Characteristics of Respondents Based on Recent Education

The level of education of the respondents reflects the academic qualifications possessed by the BPKP auditor. Table 3 shows the distribution of respondents by last level of education.

Table 3. Characteristics of Respondents Based on Recent Education

Final Education	Quantity	Percentage
D3	25	19,84%
D4/S1	78	61,90%
S2	22	17,46%
S3	1	0,79%
Total	126	100%

Source: Primary data processed (2024)

Based on Table 3, the majority of respondents (61.90%) have a final education of D4 or S1, which is the standard qualification for the position of auditor at BPKP. Respondents with D3 education reached 19.84%, while those who had taken S2 education were 17.46%. There is one respondent (0.79%) who has a S3 degree, showing BPKP's commitment to developing high-quality human resources.

Characteristics of Respondents by Position

The functional position of an auditor at BPKP shows the career level and level of competence of the auditor. Table 4 shows the distribution of respondents by current position.

Table 4. Characteristics of Respondents by Position

Departments	Quantity	Percentage
Auditor Madya	30	23,80%
Young Auditor	44	34,92%
First Auditor	18	14,28%
Supervisory Auditor	3	2,38%
Skilled Auditor/Advanced Implementer	6	4,76%
Skilled Auditor/Implementer	25	19,84%
Total	126	100%

Source: Primary data processed (2024)

Table 4 shows that Junior Auditors are the largest group with 34.92%, followed by Associate Auditors (23.80%) and Skilled/Implementing Auditors (19.84%). This distribution reflects a healthy organizational pyramid structure, where the number of auditors at the middle level is greater than the senior level. The First Auditor reached

14.28%, while the Advanced Auditor/Advanced Implementer and the Supervisory Auditor had a smaller proportion of 4.76% and 2.38%.

Characteristics of Respondents Based on Roles in the Team

The role of respondents in the audit team indicates their level of responsibility and contribution in the execution of the assignment. Table 5 shows the distribution of respondents by role in the team.

Table 5. Characteristics of Respondents Based on Roles in the Team

Roles in Teams	Quantity	Percentage
Team Members	48	38,09%
Team Leader	38	30,16%
Technical Controller	35	27,78%
Quality Controller	5	3,97%
Total	126	100%

Source: Primary data processed (2024)

Based on Table 5, Team Members are the largest group with 38.09%, which is normal because in each audit team there are several team members. The Team Leader reached 30.16%, indicating that quite a lot of respondents had experience leading audit teams. Technical Controllers reached 27.78%, while Quality Controllers had the smallest proportion at 3.97%. This distribution of roles shows that the study respondents have varied experiences in the structure of the BPKP audit team.

Descriptive Analysis of Auditor Experience Variables

The auditor's experience variables were measured using 6 statement items that included length of service, training attended, and frequency of audit work. Table 6 shows the descriptive statistics for each statement item.

Table 6. Descriptive Analysis of Auditor Experience Items

Item	Mean	Median	Std. Dev
X1.1 Working time makes it easier to solve problems	4,44	4,50	0,612
X1.2 Training facilitates consultation assignments	4,46	5,00	0,598
X1.3 Keeping up with professional development through training	3,93	4,00	0,834
X1.4 Experience makes it easier to understand constraints	4,44	4,00	0,587
X1.5 Understanding the auditee character due to frequent audits	4,33	4,00	0,623
X1.6 Multiple audits make for quality consulting	4,40	4,00	0,609
Variable Average	4,33	4,17	0,532

Source: Primary data processed (2024)

Table 6 shows that all statement items have a mean value above 3.93, indicating that respondents are likely to agree with statements related to auditor experience. Item

X1.2 on training had the highest mean (4.46), indicating that respondents strongly agreed that training made it easier for them to carry out consulting assignments. In contrast, item X1.3 on following professional development had the lowest mean (3.93) with the highest standard deviation (0.834), indicating greater variation in respondents' perception of their participation in ongoing professional development activities.

Descriptive Analysis of Interpersonal Skill Variables

Interpersonal skill variables were measured using 23 statement items that included listening, problem-solving, communication, self-awareness, integrity, and conflict management skills. Given the large number of items, Table 7 shows a summary of descriptive statistics based on the interpersonal skill dimension.

Table 7. Descriptive Analysis of the Interpersonal Dimension of Skills

Dimensions	Item	Mean	Std. Dev
Listening Ability	2	4,27	0,523
Troubleshooting	2	4,35	0,487
Voice Your Opinion	2	3,79	0,645
Self-Awareness	3	4,18	0,534
Awareness of Others	2	4,42	0,456
Recognizing Others' Successes	2	4,31	0,498
Trust and Integrity	2	4,39	0,472
Openness to Feedback	2	4,23	0,512
Accepting Others' Perspectives	2	4,16	0,543
Aligning Goals	2	4,44	0,445
Conflict Management	2	4,29	0,489
Variable Average	23	4,21	0,421

Source: Primary data processed (2024)

Table 7 shows that the dimension of aligning goals has the highest mean (4.44), indicating that BPKP auditors have excellent ability to set and align goals in their work. The dimension of awareness of others also had a high score (4.42), indicating that the auditor had empathy and good ability to interact with various personality types. The opinion dimension had the lowest mean (3.79) with the highest standard deviation (0.645), indicating greater variation in auditors' ability to express their feelings and opinions openly. Overall, the interpersonal skill variable had a mean of 4.21, which is in the good category.

Descriptive Analysis of Competency Variables

Competency variables were measured using 21 statement items that included personal qualities, general knowledge, and special skills.

Descriptive Analysis of Consultation Quality Variables

Consultancy quality variables were measured using 12 statement items that included suitability with the consulting role, compliance with auditing standards, value-added contribution, and effective communication.

In-Depth Discussion: The Impact of Auditor Experience

The finding that auditors' experience had no significant effect on the quality of consulting was an interesting result. There are several theoretical and practical

explanations for this finding. From a competency theory perspective, experience in auditing does not automatically translate into competence in consulting.

The audit role emphasizes verification, compliance checks, and irregularity detection, while the consulting role emphasizes on advising, facilitation, and capacity building. The skills required in these two roles differ fundamentally.

In-Depth Discussion: The Importance of Interpersonal Skills

The finding that interpersonal skills have a significant positive effect on the quality of consultation has important theoretical and practical implications. The dimension of aligning goals has the highest score, indicating that BPKP auditors have good ability to understand the goals of stakeholder organizations.

Interpersonal skills facilitate the process of co-creation of solutions between auditors and stakeholders. In contrast to audits that tend to be one-way, effective consultation involves a two-way dialogue in which auditors and stakeholders jointly identify problems and develop solutions.

In-Depth Discussion: The Dominance of the Role of Competency

Competency is the variable that has the most influence on the quality of consultation with a coefficient of 0.421. These findings have significant implications for the development of BPKP auditors. The dimension of personal quality that has the highest score shows that the integrity, objectivity, and professionalism of BPKP auditors are very good.

General knowledge of organizations, business processes, and regulations in the public sector is the difference between generic consulting and contextual and applicative consulting. Auditors who have a deep understanding of the dynamics of government organizations will be better able to provide feasible recommendations.

Implications for the Development of BPKP Auditors

Based on the findings of this study, there are several practical implications for the development of BPKP auditors in improving the quality of consultation.

First, auditor development programs need to focus more on improving interpersonal skills and competencies rather than relying solely on accumulated experience. BPKP can design special training programs that include effective communication, negotiation, facilitation, and coaching skills.

Second, there needs to be a special certification or credential mechanism for auditors who carry out advisory roles. This certification can include an assessment of technical competencies, interpersonal skills, and the ability to provide consulting.

Third, BPKP needs to develop a knowledge management system that facilitates the sharing of best practices in consultation. Auditors who have successfully provided quality consultation can document approaches and lessons learned.

Fourth, the auditor's performance evaluation needs to include not only the quantitative aspect but also the qualitative aspect of the consultation provided. Feedback from stakeholders on the quality of consulting can be an important input for auditor development.

CONCLUSION

This study revealed that auditors' experience had no significant effect on the quality of BPKP consultation (sig. = 0.154 > 0.05), indicating that length of service alone does not enhance consulting quality due to the distinct skill sets required. In contrast, interpersonal skills exerted a significant positive effect (sig. = 0.000 < 0.05), as auditors with strong communication abilities better understood stakeholder needs and delivered

superior consultations. Competence emerged as the strongest determinant ($\beta = 0.421$; sig. = 0.000), with highly knowledgeable and analytically skilled auditors providing substantial value-added insights. Together, these three variables explained 67.9% of the variation in BPKP consultation quality. Practically, BPKP should prioritize ongoing training in interpersonal skills and competencies; for future research, studies could employ larger, more representative samples and investigate additional influences like organizational culture or technological tools to uncover further enhancements.

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