

# 2023\_Meliza\_The Effect of Independence, Role Conflict, and Internal-External Auditor Relationship on Audit Quality- Case at Universities in Indonesia.pdf

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**Submission date:** 17-Jul-2023 11:05AM (UTC+0700)

**Submission ID:** 2132326946

**File name:** tionship\_on\_Audit\_Quality-\_Case\_at\_Universities\_in\_Indonesia.pdf (756.99K)

**Word count:** 5440

**Character count:** 31324

## The Effect of Independence, Role Conflict, and Internal-External Auditor Relationship on Audit Quality: Case at Universities in Indonesia



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**ABSTRACT:** This study aims to conduct a comprehensive analysis of the factors that influence the quality of internal audits. Additionally, the study examines the effect of these factors on internal audit quality, with the role conflict variable acting as a moderator. The data used for analysis are questionnaire responses from 130 members of the Internal Supervisory Unit (Satuan Pengawas Internal/SPI) in Public Service Agency State Universities (Perguruan Tinggi Negeri Badan Layanan Umum/PTN BLU) in Indonesia. The Moderated Regression Analysis (MRA) technique is employed for hypothesis testing. The results indicate that the independence of SPI members has a positive impact on internal audit quality. However, the relationship between internal auditors and external auditors does not demonstrate a positive effect on internal audit quality. Furthermore, role conflict does not weaken the influence of SPI members' independence on internal audit quality. On the other hand, role conflict strengthens the effect of the relationship between internal auditors and external auditors on internal audit quality. The practical implication of this research emphasizes the significance of independence. SPI members should possess a strong sense of independence to resist undue influence or intervention from any party and to remain impartial in the execution of their duties. This finding underscores the importance of maintaining independence within the internal audit function.

**KEYWORDS:** Internal audit quality, independence, relationship between internal auditors and external auditors, role conflict.

### I. INTRODUCTION

From 2015 to 2019, Indonesia Corruption Watch (2020) reported that the education sector experienced a significant number of corruption incidents. A total of 202 corruption cases were identified, leading to state losses amounting to IDR 410.9 billion. Out of these cases, 20 corruption incidents specifically occurred within the higher education level, resulting in a loss of IDR 81.9 billion to the state. These corruption cases within tertiary institutions highlight the presence of inadequate control mechanisms in place for overseeing activities and managing state finances. To ensure the quality and accountable management of State Universities, the Ministry of Education, Culture, Higher Education Research, and Technology (Kemendikbudristekdikti) has taken steps to enhance the role of internal supervision through the SPI. The SPI consists of members who serve as internal auditors. When weaknesses or deficiencies are identified within the internal control system of an organization, the SPI plays a crucial role in notifying the management about these issues. Therefore, it is essential for the SPI to continuously enhance audit quality and maintain a high level of public trust in their operations. This proactive approach contributes to improving overall governance and accountability within State Universities.

According to DeAngelo (1981), the definition of audit quality is the ability of an auditor to identify significant violations or distortions in the financial statements or the client's accounting system and to report such violations or distortions that occur in the client's accounting reports. The audit quality of SPI members is still a topic of discussion because, as part of the organizational structure, SPI member receives income from the organization they work for, raising doubts about their independence. Several studies have examined the relationship between independence and audit quality. Rusdi (2018), Mardijuwono & Subianto (2018), Handoyo et al. (2022), and Hafizah et al. (2022) found that the independence of internal auditors has a positive influence on audit quality. These findings contrast with the results of Dali (2019), who revealed that the independence of internal auditors negatively affects audit quality. Other studies, conducted by Wicaksono (2018), Himawan (2018), and Amalia, Dewi, and Sarazwati (2022), suggest that independence does not have an impact on audit quality.

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The relationship between internal auditors and external auditors on internal audit quality is a crucial variable to examine, especially considering that the financial reports of PTN BLU undergo external auditing annually. A strong collaboration between SPI members and external auditors can result in high-quality audit reports and enhance the effectiveness of the audit process. The recognition and utilization of internal audit work by external auditors serve as a motivation for internal auditors to perform better and with greater precision. Conversely, if external auditors disregard the work of internal auditors, it may hinder the improvement of internal audit practices, leading to a perception that their work is undervalued (Krichene & Baklouti, 2020). Maintaining independence is indeed a challenge for internal auditors, as they often face inherent role conflicts (Jamaluddin and Syarifuddin, 2014). This challenge is applicable to SPI members in state universities, who have dual roles as internal auditors and lecturers. The role of a lecturer encompasses more than just teaching, as they are expected to fulfill the three tasks outlined in the Tri Dharma. These tasks can be complex and demanding. Research by Johari et al. (2019) indicates that factors such as workload, time pressure, and social pressure in the auditor profession can impact the quality of audit reports. SPI members face the additional complexity of fulfilling their internal control duties while working in an environment where interactions with leaders or colleagues are common. These interactions can potentially trigger role conflicts for SPI members. It is essential to recognize these challenges and provide support systems and guidelines to help SPI members navigate their dual roles effectively.

Based on the provided description, this study aims to conduct a comprehensive examination of the factors that influence the quality of internal audits, specifically from the perspective of internal auditors. The study will delve deeper into these factors and analyze their impact on internal audit quality, with the role conflict variable acting as a moderating factor. The primary objective is to generate findings that can offer valuable insights and recommendations for public tertiary institutions' management seeking to improve their internal audit effectiveness and strengthen their internal control mechanisms.

## **II. THEORY AND LITERATURE REVIEW**

### **A. Attribution Theory**

Heider's (1958) attribution theory is a psychological theory that aims to explain the causes of individual behavior. According to this theory, individual behavior is attributed to the attitudes and characteristics of each person. In other words, by observing someone's behavior, we can gain insights into their attitudes and characteristics, allowing us to predict how they might respond in different situations. In the context of this study, one of the individual characteristics being examined is the attitude of independence among SPI members. This is significant because the independence of SPI members is crucial for ensuring the quality of internal audits. Being independent means that internal auditors are free from external pressures and biases that could potentially compromise the integrity and effectiveness of the audit process.

### **B. Role Theory**

Role theory provides a framework for understanding social interactions by examining the different roles individuals play in society. A role refers to the position or status a person holds within the social system, which comes with specific rights, obligations, powers, and responsibilities. According to role theory, role conflict can occur when an individual experiences conflicting demands from two or more roles simultaneously, this can lead to reduced work motivation and potentially have consequences for their performance (Fanani, Z., Hanif, R.A., and Subroto, 2008 ). In the context of this study, SPI members at public universities are susceptible to experiencing role conflict due to their dual roles as internal auditors and lecturers. This dual role can create situations where the demands and expectations of their roles conflict with each other, potentially causing challenges in fulfilling their duties effectively.

### **C. Internal Audit Quality**

Audit quality refers to the auditor's competence in identifying material findings or violations, supported by sufficient evidence, and accurately reporting them (Rusdi, 2018). Wooten (2003) suggests that two primary factors contribute to measuring audit quality: the ability to detect errors within an organizational unit and the ability to effectively report those errors. In the context of internal audits, Jamaluddin and Syarifuddin (2014) propose that internal audit quality can be assessed based on the auditors' capability to identify weaknesses in internal controls and provide recommendations for improvement. Additionally, auditors should also ensure that the auditee takes appropriate follow-up actions based on the recommendations provided.

### **D. Independence**

Independence is a fundamental aspect of the internal audit profession, characterized by an attitude and mindset that prioritizes honesty, responsibility, integrity, and objectivity in carrying out tasks (Rusdi, 2018). In the context of this study, the independence of SPI members is assessed using three aspects, which are based on the framework proposed by Mautz and

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Sharaf (1980) as mentioned in Rusdi (2018). These three aspects are as follows: 1) Programming independence 2) Investigative independence, and 3) Reporting independence.

### **E. Relationship Between Internal Auditors and External Auditors**

The relationship between internal auditors and external auditors plays a crucial role in ensuring the effectiveness and efficiency of their work. As stated by Dumitrescu, Diana, and Bobitan (2016), effective coordination and collaboration between these two groups bring various benefits in terms of audit quality, cost reduction, and improved auditor performance. In this study, the authors adopt the measurement of the relationship between internal auditors and external auditors proposed by Krichene & Baklouti (2020). This measurement includes the following indicators: a) Consideration of internal auditors' work by external auditors: This indicator reflects the extent to which external auditors value the quality of work performed by internal auditors. b) Collaboration between external auditors and the organization's internal audit department: It suggests that effective communication and cooperation between these two entities contribute to a high-quality external audit. c) Regular meetings between external auditors and internal auditors: It suggests that frequent interactions and discussions between these two groups enhance the quality of internal audits conducted by internal auditors.

### **F. Role Conflict**

Role conflicts can arise when individuals are confronted with conflicting expectations or demands from different sources, leading to a sense of incompatibility in fulfilling their roles and responsibilities (Lynch, 2007). In the context of this study, role conflict is considered as a potential factor that may affect the quality of internal audits. To measure role conflict, the study adopts the categorization proposed by Rahim (2001), which includes four categories: a) intrasender conflict, b) inter-role conflict, c) intersender conflict, d) person-role conflict.

### **G. The Effect of Independence on the Quality of Internal Audit**

The research conducted by Fairchild et al. (2009) emphasizes the crucial role of independence in ensuring the quality of internal audits. When internal auditors maintain their independence, they are more likely to perform thorough tests and diligently report any errors or discrepancies encountered during the audit process. This dedication to independence helps in producing high-quality audit reports. Furthermore, Ibrani et al. (2020) highlight that an independent attitude among auditors is essential for maintaining objectivity and avoiding relationships that may compromise their impartiality. The studies conducted by Rusdi (2018), Mardijuwono & Subianto (2018), Handoyo et al. (2022), and Hafizah et al. (2022) have consistently demonstrated the positive influence of auditor independence on audit quality. These findings provide strong support for the hypothesis that independence has a positive effect on internal audit quality. Therefore, based on the previous research findings, it is reasonable to propose the following hypothesis:

H1: Independence has a positive effect on the quality of internal audits.

### **H. The Effect of the Relationship Between Internal Auditors and External Auditors on Internal Audit Quality**

When there is effective cooperation and mutual recognition between these two audit functions, it leads to several benefits such as improved audit quality, cost efficiency, and enhanced auditor performance. The utilization of internal audit work by external auditors serves as a motivating factor for internal auditors to perform their tasks with greater diligence and accuracy conversely, if external auditors disregard the work of internal auditors, it can demotivate internal auditors and create a perception that their efforts are undervalued (Krichene & Baklouti, 2020). The findings of Krichene & Baklouti (2020) provide empirical evidence supporting the positive relationship between internal and external auditors on internal audit quality. Therefore, based on the previous research findings, the following hypothesis can be proposed:

H2: The relationship between internal auditors and external auditors has a positive effect on the quality of internal audits.

### **I. The Effect of Interaction of Independence and Role Conflict on Internal Audit Quality**

SPI members may experience role conflicts when leaders or co-workers set expectations, apply pressure, or ask them to perform tasks in a certain way. If auditors are not independent in carrying out their work and are influenced by management, it can be detrimental to stakeholders. According to Rusdi's research (2018), the independence of auditors from the inspectorate and role conflicts can negatively impact audit quality. In other words, the study suggests that role conflicts experienced by inspectorate auditors can diminish the positive effect of independence on internal audit quality. Based on these findings, the following hypothesis is proposed:

H3: Role conflict weakens the positive effect of independence on internal audit quality.

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### **J. The Effect of Interaction Relations Between Internal Auditors and External Auditors with Role Conflicts on Internal Audit Quality**

Good cooperation between SPI members and external auditors is essential to ensure effective collaboration and mutual support. The SPI is responsible for facilitating and coordinating this collaboration, while the external auditor plays a crucial role in providing an independent, accurate, and unbiased opinion on the financial reports provided by the organization. According to IAPI (2008), the external auditor evaluates several factors to determine if the internal auditor's work is sufficient for audit purposes, including objectivity, technical competence, professional care, and effective communication. The utilization of internal audit work by external auditors can serve as a motivation for internal auditors to improve their performance and accuracy, conversely if external auditors disregard the work of internal auditors, it may hinder the improvement of internal audit practices and create a perception that their work is undervalued (Krichene & Baklouti, 2020). The evaluation process can potentially lead to role conflicts between SPI members and external auditors. The proposed hypothesis is as follows:

H4: The interaction of role conflicts strengthens the positive influence of the relationship between internal auditors and external auditors on internal audit quality.

### **III. METHOD**

This research utilizes quantitative methods. To maintain focus, the scope of this study is limited to the members of SPI PTN BLU in Indonesia, specifically 28 BLU universities and 6 BLU polytechnics, with a total of 180 respondents. The sampling technique employed is purposive sampling, which involves selecting the sample based on specific considerations. In this study, the consideration for sample selection is that SPI members hold dual roles as both internal auditors and lecturers. Data collection for this research involves the use of primary data in the form of questionnaires. The questionnaires were distributed by sharing a Google Forms link directly through the WhatsApp application and via email to the members of the SPI in BLU universities and BLU polytechnics in Indonesia. Additionally, secondary data was also utilized, which involved gathering information through literature searches from various sources such as social media, books, journals, and other relevant literature related to the research topic. The data in this study will be analyzed using the statistical software SPSS (Statistical Product and Service Solutions), which is a widely used tool for data analysis. SPSS helps to streamline data processing and facilitates interpretation. Prior to conducting further data analysis, the authors will perform a series of tests to ensure the data meets the necessary requirements. These tests include assessing the validity and reliability of the data, ensuring that the instruments used in this study are functioning properly and can be trusted.

In order to proceed with the data analysis, several classical assumption tests will be conducted. These tests include assessing the normality of the data, checking for multicollinearity, and examining heteroscedasticity. These tests aim to ensure the validity of the regression estimation results and determine if they are reliable. The data in this study were collected through a questionnaire that implemented an ordinal scale. To facilitate the analysis, the ordinal scale data will be converted into interval data using the Method of Successive Interval (MSI). This conversion is necessary because although the questionnaire responses are represented by numbers on a Likert scale, they do not possess the properties of true numerical values. In this study, Moderated Regression Analysis (MRA) will be employed to examine the relationship between independence and the relationship between internal auditors and external auditors as independent variables, and their impact on internal audit quality as the dependent variable. The analysis will also consider role conflict as a moderating variable. In this study, hypothesis testing will be conducted using the simultaneous significant test (F test), partial test (t test) furthermore, the coefficient of determination (R<sup>2</sup>).

### **IV. RESULTS**

#### **A. Validity and Reliability Test**

Before distributing the research instruments, they underwent validity and reliability tests. The validity test showed that all statement items on the questionnaire met the validity criteria, as indicated by the *r* count values being greater than the *r* table values. This indicates that the statement items are valid measures of the intended constructs. Furthermore, the reliability test was conducted to assess the consistency and stability of the questionnaire items. The results of the reliability test, measured by Cronbach's alpha, indicated that all variables had values above 0.6 (>0.60), which is considered acceptable.

#### **B. Classical Assumption Test**

For the data to be analyzed further, a classic assumption test will be carried out:

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### a) Normality Test

Table 1. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual	
N		130	
Normal Parameters <sup>a,b</sup>	Mean	0	
	Std. Deviation	2.83923478	
Most Extreme Differences	Absolute	0.066	
	Positive	0.047	
	Negative	-0.066	
Test Statistic		0.066	
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>	
Monte Carlo Sig. (2-tailed)	Sig.	.598 <sup>e</sup>	
		99% Lower Bound	0.585
	Confidence Interval	Upper Bound	0.611

Source: Primary data processed, 2023.

Based on the results a Kolmogorov-Smirnov test statistical value of 0.066 and significance level of 0.2, it indicates that there is no significant evidence to reject the null hypothesis (H0) of normal distribution for the residual data. Therefore, it suggests that the residual data in your analysis can be assumed to be normally distributed.

### b) Multicollinearity Test

Table 2. Multicollinearity Test Results

Coefficients <sup>a</sup>							
Model	Unstandardized Coefficients		Standard Coeff.	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	8.216	1.721		4.773	.000		
Independence	.222	.040	.468	5.517	.000	.799	1.251
Relation. IA & EA	.166	.136	.104	1.216	.226	.790	1.266
Role Conflict	.006	.078	.006	.077	.939	.970	1.031

Source: Primary data processed, 2023.

Based on the information in the table the tolerance values for all independent variables in your regression model are above 0.10, indicating that there is no issue of multicollinearity among the independent variables. Similarly, the VIF (Variance Inflation Factor) values for all independent variables are below 10, further supporting the absence of multicollinearity.

### c) Heteroscedasticity Test

Table 3. Heteroscedasticity Test Results

Coefficients <sup>a</sup>							
Model	Unstandardized Coefficients		Standard Coeff.	t	Sig.	Collinearity Statistics	
	B	Std. Err	Beta			Tolerance	VIF
1 (Constant)	3.657	1.115		3.280	.001		

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Independence	.009	.026	.033	.336	.738	.799	1.251
Relation. IA & EA	-.159	.088	-.178	-1.803	.074	.790	1.266
Role Conflict	-.020	.051	-.035	-.398	.691	.970	1.031

Source: Primary data processed, 2023.

The significance value of all independent variables in table 3 shows values above the confidence level of 0.05. Therefore, it can be concluded that the regression model does not contain heteroscedasticity.

**C. Moderated Regression Analysis (MRA) Test**

**Table 4. Hypothesis Test Results**

Coefficients <sup>a</sup>		Unstandardized Coefficients		Standard Coeff.	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	13.322	5.004		2.662	.009
	Independence	.348	.151	.733	2.307	.023
	Relation. IA & EA	-.807	.489	-.506	-1.649	.102
	Role Conflict	-.466	.432	-.460	-1.078	.283
	Independence*Role conflict	-.010	.012	-.508	-.822	.413
	Relation. IA & EA*Role Conflict	.084	.040	1.151	2.088	.039

Source: Primary data processed, 2023.

Table 4 presents the results of the partial test (t-test). The regression coefficient for independence ( $\beta_1$ ) has a value of 0.348 with a significance level of 0.023 ( $<0.05$ ). Therefore, H1 is accepted, indicating that independence has a positive effect on internal audit quality. The regression coefficient for the relationship between internal auditors and external auditors ( $\beta_2$ ) is -0.807 with a significance level of 0.102 ( $>0.05$ ). Thus, H2 is rejected, suggesting that the relationship between internal auditors and external auditors does not have a positive effect on internal audit quality. The regression coefficient for the moderation of independence with role conflict ( $\beta_4$ ) is -0.010 with a significance level of 0.413 ( $>0.05$ ). Consequently, H3 is rejected, indicating that role conflict does not weaken the effect of independence on internal audit quality. In other words, the role conflict variable is not a moderating variable since its significance value is greater than 0.05. The regression coefficient for the moderation of the relationship between internal auditors and external auditors with role conflict ( $\beta_5$ ) is 0.084 with a significance level of 0.039 ( $<0.05$ ). As a result, H4 is accepted, demonstrating that role conflict strengthens the effect of the relationship between internal auditors and external auditors on internal audit quality.

**D. Simultaneous Significant Test (F Test)**

**Table 5. Simultaneous Significant Test Results (Test F)**

ANOVA <sup>a</sup>		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	430.700	5	86.140	10.656	.000 <sup>b</sup>
	Residual	1002.378	124	8.084		
	Total	1433.078	129			

Source: Primary data processed, 2023.

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From the test results in Table 5 above, the calculated F value is 10.656 with a significance value of 0.000 (<0.05). This leads to the conclusion that there is a simultaneous influence of the independent variables (X1 and X2) and the moderation variable (Z) on the dependent variable (Y).

**E. Determination Coefficient Test (R2)**

**Table 7. Coefficient of Determination Test Results (R2)**

Model Summary				
Model	R	R Square	Adjusted Square	Std. Error of the Estimate
1	.548 <sup>a</sup>	.301	.272	2.843183

Source: Primary data processed, 2023.

The table above displays the test results indicating an R square value of 0.301 or 30%. This indicates that 30% of the variability in the quality of internal audits can be explained by the variables independence, the relationship between internal auditors and external auditors, and role conflict. Therefore, the remaining 70% may be attributed to other factors not included in the analysis.

**V. DISCUSSION**

The test results indicate that the independence of SPI members has a positive effect on the quality of internal audits. This condition indicates that there is a positive relationship between the independence of auditors and the quality of audits produced (Handoyo et al., 2022). The reason behind this is that SPI members recognize the significance of maintaining objectivity in their work and report preparation. They strive to avoid any external influences or interference, ensuring the professionalism of their work. This condition is further supported by the recognition of the importance of accurate and reliable reports that provide genuine insights into an organization's status, enabling effective decision-making. Reports generated by independent SPI members can serve as valuable resources for management, as they identify weaknesses or errors within the organization. Additionally, the fact that management acknowledges the role and importance of internal audits further supports SPI members' work without interference. These findings align with the research conducted by Rusdi (2018), Mardijuwono & Subianto (2018), Handoyo et al. (2022), and Hafizah et al. (2022), all of which revealed a positive influence of auditor independence on audit quality. The test results indicate that there is no positive effect of the relationship between internal auditors and external auditors on the quality of internal audits. This implies that the relationship between internal auditors and external auditors does not significantly impact the quality of internal audits. This could be due to limitations in the cooperative relationship between external auditors and SPI members. As part of the organizational structure, SPI members receive income from the organization they work for, which may raise concerns about their independence. When the relationship between internal auditors and external auditors is limited, it hinders the internal auditor's ability to enhance their work. This finding contradicts the findings of Krichene and Baklouti (2020), who found a positive relationship between internal and external auditors and internal audit quality.

The test results show that role conflict does not weaken the effect of independence on internal audit quality. The test results indicate that role conflict does not diminish the impact of independence on the quality of internal audits. When an auditor lacks independence and becomes biased or influenced by management, it can have adverse effects on stakeholders. Members of the SPI often face role conflicts in their duties, especially in public universities where they have dual roles as internal auditors and lecturers. However, despite these role conflicts, the influence of independence on internal audit quality remains intact. This finding aligns with the research conducted by Rusdi (2018), which suggests that while independence and role conflict may have a negative effect on audit quality, the impact of independence on audit quality is not weakened by role conflict. The test results indicate that role conflict strengthens the impact of the relationship between internal auditors and external auditors on the quality of internal audits. It is crucial to establish effective cooperation and mutual support between SPI members and external auditors. However, there is a potential for role conflict between SPI members and external auditors during the evaluation stages, particularly when external auditors assess the objectivity of SPI member functions. External auditors may limit their relationship with SPI members due to concerns about the independence of SPI members who receive



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income from the organization they work for. To address this assumption and overcome role conflict, SPI members are motivated to enhance their work and improve the quality of their audit results.

### VI. CONCLUSION

Based on the research findings, the authors have determined that the independence of SPI members positively affects the quality of internal audits and the relationship between internal auditors and external auditors does not have a positive effect on the quality of internal audits. Otherwise role conflict does not weaken the influence of the independence of SPI members on the quality of internal audits. Role conflict strengthens the influence of the relationship between internal auditors and external auditors on the quality of internal audits. However, it is important to acknowledge the limitations of this research, which should be considered in future studies. The first limitation is the sampling, which was limited to Public Service Agency State Universities (Perguruan Tinggi Negeri Badan Layanan Umum/ PTN BLU). Future research should expand the sampling to include PTNs with Work Unit status (PTN Satuan Kerja/ PTN Satker) and PTNs with Legal Entity status (PTN Badan Hukum/ PTN BH) to obtain more accurate results. The second limitation is that the data was collected through questionnaires filled out by SPI members, which relied solely on their perspectives as respondents. Researchers were unable to verify the accuracy of the questionnaire responses. Therefore, future research should consider incorporating interview methods to ensure more accurate data. The practical implications of this study emphasize the importance of independence in implementing internal audits. SPI members should maintain a high level of independence to avoid being easily influenced or intervened by any party and to prevent bias in their work. These findings provide guidance for SPI members and organizations to enhance the quality of internal audits.

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