



The Effect of Locus of Control, Leadership Style, and Professional Training on Internal Auditor Performance

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Abstract: This research empirical study was conducted on 9 State-Owned Enterprises in Palembang City, Indonesia with 35 company internal auditors as respondents. This study aims to answer the hypothesis about the influence of Locus of Control, Leadership Style and Professional Training on the performance of internal auditors. The method used is a quantitative method. The results of the study show that locus of control has no significant effect, this means that the source of individual behavior can come from internal and external factors. Individuals with an external locus of control have more limitations in processing information so that their performance is less than optimal. This behavior proves that individual characteristics can affect auditor performance. But in fact obtained from a preliminary survey at PT. Bureau of Classification of Indonesia Bureau stated that this company did not implement a locus of control, which according to this company the locus of control was not related to the performance of the auditors themselves., leadership style has no significant effect, leadership style is a leader's way of influencing other people/subordinates in such a way that the person wants to do the leader's will to achieve organizational goals even though personally it may not be liked but in this study leadership style did not affect the performance of internal auditors. with a negative influence value because state-owned companies have not implemented democratic type leadership behavior, which means that all control is in the hands of company leaders regardless of the opinions and desires of their subordinates and professional training has a significant effect on the performance of internal auditors, meaning the provision of professional training programs will have a greater influence in improving auditor performance. Auditor experience gained through training conducted by the company will increase accuracy and gain new experience in auditing audits. Partially locus of control and leadership style have no significant effect on the performance of internal auditors, while professional training has a significant effect on internal auditor performance.

Keywords: Locus of Control, Leadership Style, Professional Training, Internal Auditor Performance

1. Introduction

Auditing is an activity in obtaining and evaluating evidence objectively and systematically on economic activities in determining the level of conformity between the financial statements carried out by the auditors and the existing financial statement data. In accounting audit is an auditor profession in the organization.

According to Mulyadi [12] Auditors are public

accountants who provide audit services. Auditors are assigned to collect and examine audit evidence to ensure conformity between information with established criteria and then communicate to users. The role of the auditor is as a mediator between owners and managers in a company or government. Because parties outside the company require the services of a third party to assess the reliability of the financial statements presented by management. Outside parties expect an independent and impartial assessment of the financial statement information presented by management.

Auditor performance cannot be separated from the behavior of auditors in carrying out their duties. Attribution theory initiated by Fritz Heider is a theory that examines a person's behavior (Locus of control). Fritz Heider in Ali & Ilham [1] states that a person's behavior (Locus of control) is determined by a combination of internal forces (internal forces), namely factors that come from within a person, such as ability or effort, and external forces, namely factors that come from outside, such as difficulty in work or luck. Regarding individual factors, locus of control determines the degree to which individuals believe that their behavior affects what happens to them.

Leadership style (leadership style) is a person's overall behavior pattern to influence the behavior of others in doing something can also affect the performance of the auditor. Leadership style is seen as one of the most important indicators in determining job satisfaction. Leadership style is seen as one of the keys to success in achieving organizational goals and objectives. In Trisnarningsih [16] research, leadership style affects auditor performance. Leadership style is a leader's way of influencing others/subordinates.

According to Feriyanto & Shyta [3] states that there are relatively three different types of leadership styles, namely autocratic, democratic and laissez-faire. Professional Training is a concept to measure how auditors view their profession which is reflected in the attitudes and behavior of auditors. To measure the level of professionalism, it is not only needed an indicator that states that people are said to be professional, but also external factors such as how a person behaves in carrying out his duties. So there is a picture that states that professional behavior is an attitude of professionalism.

The performance of internal auditors assists the organization in achieving its goals by applying a systematic and disciplined approach to evacuating the control and management of the organization Sawyer, Lawrence, Dittenhofer, & Scheiner [15] Internal auditors are expected to make the company's performance more effective, efficient and economical. Through good internal control, it can be seen whether a government company has carried out activities in accordance with its duties and functions effectively and efficiently, as well as in accordance with the plans, company policies that have been established, and the provisions of applicable laws and regulations. So it is necessary to improve the performance of the auditors in order to help achieve the company's goals.

Several studies on the performance of internal auditors have been conducted, but yielded different results. Research conducted by Julianingtyas [9], states that locus of control affects the performance of internal auditors. Meanwhile, ijaya [18] research states that locus of control has no effect on the performance of internal auditors.

Research conducted by Julianingtyas [9] Ristina & Indah [14] states that leadership style affects the performance of internal auditors. However, the results of research by Hendra & Zulfity [5] show that leadership style has no effect on the performance of internal auditors. Other studies were also conducted by Martina and Dharma [11], Wijayanthi I Gusti and Ni Luh [8] stated that professional training had an effect

on the performance of internal auditors. Meanwhile, the results of research by I Gede and Dodik [7] stated that there was no effect of professional training on the performance of internal auditors.

Based on the background of the problems above, the formulation of the problems that can be found in this study are: How is the influence of Locus Of Control, Leadership Style, and Professional Training on Internal Auditor Performance? The purpose of this research is to find out the effect *Locus Of Control*, Leadership Style, and Professional Training on Internal Auditor Performance.

2. Literature Review, Framework for Thingking and Hypotheses

2.1. Contingency Theory

Contingency theory says that the effectiveness of leadership depends on the situation and others to be able to isolate these situational conditions. Ali & Ilham [1] In addition, contingency theory is an approach that studies organizational behavior where the explanation given is how contingent factors such as technology, culture, and the external environment affect the design and function of the organization. The assumption underlying contingency theory is that no one type of organizational structure is the same for all organizations.

2.2. Attribution Theory

Attribution theory studies the process of how a person interprets an event, reason, or cause of his behavior. This theory was developed by Fritz Heider who argues that a person's behavior is determined by a combination of internal forces (Internal forces), namely factors that come from within a person, such as ability, effort, and external forces (external forces). which comes from outside such as difficulties in work and luck. Based on this, a person will be motivated to understand his environment and the causes of certain events Ali & Ilham [1].

2.3. Internal Auditor Performance

Kasmir [11] Performance is the result of work and work behavior that have been achieved in completing tasks and responsibilities assigned in a given period. The auditor is a public accountant who provides services to the auditor to check the financial statements in order to be free from errors. (Mulyadi, 2013: 1).

Betri [2] An internal audit is an audit carried out within an organization, in this case the Internal Supervisory Body, by an internal auditor who is also an employee. The internal auditor has no legal responsibility to the public for what he finds and reports as findings. The results of the internal audit work are not for the general public but for the internal interests of the organization itself.

2.4. Locus of Control

According to Ali & Ilham [1] Locus of control (control

center) is a personality characteristic that describes people who think that control of their lives comes from within themselves. Locus of control is a description of a person's beliefs about the source of his behavior. The control center is also one of the factors that greatly determines individual behavior Ghuftron & Rini [4].

The locus of control is the degree to which a person believes that his or her behavior has a real influence on what happens to them. Some people, for example, believe that if they work hard they will succeed. They may also believe that people who fail are due to a lack of ability or motivation. People who believe that individuals can control their lives are said to have an internal locus of control.

2.5. Leadership Style

Leadership style is a leader's way of influencing others/subordinates. According to Feriyanto & Shyta [3] states that there are relatively three different types of leadership styles, namely autocratic, democratic and laissez-faire. In addition, there are three different types of leadership behavior among managers, namely: task-oriented behavior, relationship-oriented behavior, and participatory leadership.

Leadership style is a person's overall pattern of behavior to influence the behavior of others in doing something. A person's leadership style can be considered good and appropriate in an organization but is considered bad and inappropriate elsewhere Ali & Ilham [1].

2.6. Professional Training

According to Hamalik in Noviani & Bandi [13], training is an activity that aims to improve the work ability of participants. Finally, it will cause behavioral changes in cognitive aspects, skills and attitudes. Professionalism is the attitude of responsibility of an auditor in completing his audit work with the sincerity of his heart as an auditor.

According to Herliansyah & Meifida [6] Professionalism is the responsibility to behave that is more than just complying with the laws and regulations of society. Professionalism refers to the behavior, goals, or qualities that characterize or mark a profession or professional person.

2.7. Framework

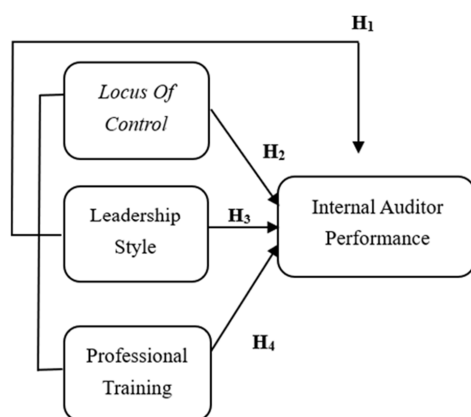


Figure 1. Thinking Framework.

Hypothesis

H1: Locus of control, leadership style, and professional training on the performance of internal auditors.

H2: Locus of control affect the performance of internal auditors.

H3: Leadership style has an effect on the performance of internal auditors.

H4: Professional training affects the performance of internal auditors.

3. Research Methodology

The type of research in this study is associative, namely to determine.

Population and Sample

The population in this study were internal auditors who worked in 37 State-Owned Enterprises (BUMN) in Palembang City. The sample studied was the internal auditors who worked in 9 State-Owned Enterprises (BUMN) in Palembang City with 60 internal auditors who were willing to be studied.

The purposive sampling criteria used for research are as follows:

- State-owned companies that have internal auditors in Palembang City.
- State-owned companies that are open in terms of research on auditor performance.

The following are the results of sample selection using purposive sampling method and a list of the number of internal auditor respondents:

Table 1. Sample Selection.

No	Keterangan	Jumlah
1.	State-owned companies in Palembang City	37
2.	State-owned companies that did not receive research in terms of internal auditor performance	(28)
Total Sampel		9

Source: Author, 2022

There are 9 companies that accept to assist in filling out the questionnaire, which have different numbers of respondents. The number of respondents can be seen in table 2.

Table 2. Number of Internal Auditor Respondents.

No.	Nama Perusahaan	Jumlah Responden
1.	PT. Utama Karya Tbk	15
2.	PT. Perusahaan Listrik Negara (Persero)	5
3.	PT. Bhandha Ghara Rekha	9
4.	PT. Biro Klasifikasi Indonesia	4
5.	PT. Varuna Tirta Prakasya (Persero)	4
6.	PT. Jasa Armada Indonesia	3
7.	PT. Dok & Perkapalan Kodja Bahari	5
8.	PT. IPC Terminal Petikemas	5
9.	PT. Semen Baturaja Tbk	10
Total Responden		60

Source: Author, 2022

Analysis Techniques

Data analysis techniques used to determine the factors that

influence locus of control, leadership style, and professional training on the performance of internal auditors are Questionnaire Validity and Reliability Test, Descriptive Statistics, Classical Assumption Test, namely Normality Test, Multicollinearity Test, Heteroscedasticity Test, Test The hypotheses are Multiple Linear Regression Analysis, Coefficient of Determination Test (R^2), joint hypothesis test (F test), and partial hypothesis test (t test).

Validity Test

The significance test is carried out by comparing the calculated r value (Corrected item-Total Correction value in Cronbach alpha output) with r table.

r count > r table then the item or question is valid

r count < r table then the item or question is invalid

Reliability Test

This test is used to measure a questionnaire which is a variable. A questionnaire is said to be reliable or reliable if a person's answer to a statement is consistent and stable over time. Criteria if:

Cronbach Alpha > 0.60 then reliable

Cronbach Alpha < 0.60 then not reliable

Descriptive Statistics

The data processed in descriptive statistics is only one variable. Descriptive statistics can produce tables, graphs, and diagrams. Descriptive statistics in research is basically a process of transforming research data in tabulated form so that it is easy to understand and interpret. Tabulation presents a summary, arrangement or arrangement of data in the form of maximum value, minimum value, average value, standard deviation value, and standard deviation value.

Classical Assumption Test

Normality Test

Some normality test methods are by looking at the distribution of data on the diagonal sources on the Normal P-P Plot graph. The basis for decision making for normality testing, namely:

Sig > 0,05 then the data is normally distributed

Sig < 0,05 then the data is not normally distributed

Multicollinearity Test

A good regression model should not have corrections between the independent variables. Judging from the tolerance and inflation factor (VIF). It is known that the tolerance value > 0.1 from the VIF value < 10, it is concluded that there is no multicollinearity in the regression model..

Hypothesis Test

Multiple Linear Regression Analysis

Multiple linear regression provides an objective mean assessment of the level and characteristics of the relationship between the independent variable and the dependent variable. The regression coefficient relatively indicates the importance of each independent variable in predicting the dependent variable Uma & Roger [17].

Keterangan:

Y: Internal Auditor Performance

A: Constan Value

B₁-B₃: Coefficient Regression

X₁: Locos Of Control

X₂: Leadership Style

X₃: Professional Training

E: Error Term

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

Determinant Coefficient Test (R2)

The coefficient of determination (R^2) is used to measure how far the ability of the dependent variables. The coefficient of determination (R^2) is between zero and one. A small R^2 value means that the ability of the independent variables to explain the dependent variable is very limited. If the coefficient of determination is equal to zero, then the independent variable has no effect on the dependent variable. If the coefficient of determination is close to 1, then the independent variable has a perfect effect on the dependent variable. By using this model, the confounding error is kept to a minimum so that R^2 is close to 1, so that the regression estimate will be closer to the actual situation.

Joint Hypothesis Test (F Test)

Joint hypothesis testing is a test of the significance of the equation used to determine how much influence the independent variables (X₁, X₂, X₃) together have on the independent variable (Y). The steps in testing the hypothesis together are:

Formulating the Hypothesis

The hypothesis is formulated as follows:

H₀₁: Locus Of Control, Leadership style, and Professional Training have no effect on Internal Auditor Performance.

H_{a1}: Locus of Control, leadership style, and professional training affect the performance of internal auditors.

Determining the Real Level

Significant level of 5%, the real level of ttable is determined from the free degree (db) = n-k-1, the real level (a) means the Ftable value, the real level of Ftable is determined by the free degree (db) = n-k-1.

Conclusion

If F count < F table then H₀ is accepted or H_a is rejected. Conversely, if F count > F table then H₀ is rejected or H_a is accepted.

Partial Hypothesis Test (t test)

This test is used to determine the effect of each independent variable X on the dependent variable Y. Often called the t or individual test Wiratna,[39]. The steps in testing the hypothesis partially are:

Fomulating a Hypothesis

Hypothesis 2 The Effect of Locus Of Control on Internal Auditor Performance

H₀₂: Locus Of Control has no effect on Internal Auditor Performance.

H_{a2}: Locus Of Control has an effect on Internal Auditor Performance.

Hypothesis 3 The Effect of Leadership Style on Internal Auditor Performance

H₀₃: Leadership style has no effect on Internal Auditor Performance.

H_{a3}: Leadership style affects the performance of internal auditors.

Hypothesis 4 The Effect of Professional Training on Internal Auditor Performance

H₀₄: Professional Training has no effect on Internal Auditor Performance.

H_{a4}: Professional training affects the performance of internal auditors.

Determining the Real Level

A significant level of 5%, the real level of the t table is determined from the free degree (db) = n-k-1, the real level (α) means the value of the t table, the real level of Ftable is determined by the free degree (db) = n-k-1.

Conclusion

If Sig > 0.05 then Ho is accepted, and if Sig < 0.05 then Ho is rejected. If F count < F table then Ho is accepted or Ha is rejected. Conversely, if F count > F table then Ho is rejected or Ha is accepted.

4. Result and Discussion

4.1. Questionnaire Validity and Reliability Test

Validity test is used to measure whether or not a questionnaire is valid. Variable Validity Test Results *Locus Of Control*, Leadership Style, and Professional Training on Internal Auditor Performance have been declared valid because $r_{\text{count}} > r_{\text{table}}$ and the data can be used as research.

Locus Of Control variable reliability test $0.863 > 0.6$, Leadership Style $0.860 > 0.6$, and Professional Training $0.664 > 0.6$ have been declared reliable because Cronbach's alpha > 0.6 and the data can be used as research.

4.2. Classic Assumption Test

Classical Assumption Testing in this study shows normality results that the Kolmogorov-Smirnov normality test results show that the significant value > 0.05 is $0.200 > 0.05$ which means the data is normally distributed, the multicollinearity test is said to be feasible because it has followed the VIF provisions $5 > 0,1$ and Tolerance < 10 then there is no multicollinearity and the heteroscedasticity test sig > 0,05 means that there is no heteroscedasticity, the test has met the requirements and the regression model is feasible to use.

4.3. Coefficient of Determination Test (R²)

This means that 40.4% of the Y variable, namely the performance of internal auditors can be explained by variations in the independent variables, namely locus of control (X₁), leadership style (X₂), and professional training (X₃), the remaining 59.6% (100% - 40.4%) is explained by other variables outside this study.

Table 3. Coefficient of Determination Results.

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.676a	.457	.404	3.948

Source: Processed data, 2021

4.4. Hypothesis Testing Together (F Test)

Table 4. F Test Results.

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	226,473	3	75,491	8,681	.000b
	Residual	269,572	31	8,696		
	Total	496,045	34			

a. Dependent Variable: Y

Source: Results of data processing, 2022

The results of the hypothesis show that the Fcount value is 8.681, while the Ftable for the significance level (α) is 5% and the numerator (k=3), so k-1 = 2 and df denominator = n-k-1 = 35-3-1 = 31 is 3.305, then Fcount is 8.681 > Ftable is 3.305 or significant Fcount is 0.000 < from 0.05, meaning that H₀ is rejected. Ha is accepted. So it can be concluded that the locus of control, leadership style, and professional escape variables together (simultaneously) have a significant effect on the internal auditor's performance variable.

Based on the results of research conducted at State-Owned Enterprises (BUMN) companies in Palembang City, it shows that the higher the locus of control, leadership style, and professional training possessed by an auditor, the better the performance produced by the auditor. This is in line with research conducted by Julianingtyas [9], Ristina & Indah [14],

I Gusti and Ni Luh [8], but contrary to research conducted by Wijaya [18], Hendra & Zulfirry [5], I Gede & Dodik [7].

4.5. Partial Hypothesis Testing (T Test)

The Effect of Locus of Control on Internal Auditor Performance

The results of the hypothesis test show that the locus of control (X₁) t_{count} value is 0.404 while the t-table level of significance (α) is 5% or 0.05 and df = n-k-1 = (35-3-1) = 31 is 2.039 so it can be concluded that H₂ is rejected. So the conclusion is that locus of control has no significant effect on the performance of internal auditors.

Based on the results of the hypothesis testing that has been done, the results of this study indicate that the locus of

control has no significant effect on the performance of the internal auditors. This means that the source of individual behavior can come from internal and external factors. Individuals with external locus of control have more limitations in processing information so that their performance is less than optimal. This behavior proves that

individual characteristics can affect auditor performance. But in fact obtained from a preliminary survey at PT. Biro Klasifikasi Indonesia Bureau stated that this company did not implement a locus of control, which according to this company the locus of control was not related to the performance of the auditors themselves.

Table 5. T test results. Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.330	2.443		1.363	.183
	X ₁	.076	.188	.073	.404	.689
	X ₂	.006	.153	.009	.042	.967
	X ₃	.583	.178	.627	3.278	.003

a. Dependent Variable: YSource: Data Processing

The results of the hypothesis show that the value of t_{table} with a significant level (α) = 0.05 $df = nk-1 = (35-3-1=31)$ is 2.039.

The results of this study are in line with research conducted by Wijaya [18] which shows that locus of control has no effect on the performance of internal auditors. However, contrary to research conducted by Julianingtyas [9] which states that locus of control affects the performance of internal auditors.

4.6. The Influence of Leadership Style on Internal Auditor Performance

The results of the hypothesis test show that the t_{count} value of leadership style (X_2) is 0.042 while the t_{table} level of significance (α) is 5% or 0.05 and $df = n-k-1 = (35-3-1) = 31$ is 2,039 so it can be concluded that H_3 is rejected, then the conclusion is that leadership style has no effect on the performance of internal auditors.

Leadership style is a leader's way of influencing other people/subordinates in such a way that the person wants to do the leader's will to achieve organizational goals even though personally it may not be liked but in this study leadership style did not affect the performance of internal auditors. with a negative influence value because state-owned companies have not implemented democratic type leadership behavior, which means that all control is in the hands of company leaders regardless of the opinions and desires of their subordinates.

The results of this study are in line with research conducted by Hendra & Zulfity [4] which states that leadership style has no significant effect on the performance of internal auditors. However, contrary to the results of research conducted by Julianingtyas [9], Ristina & Indah [14] stated that leadership style affects the performance of internal auditors.

4.7. The Effect of Professional Training on Internal Auditor Performance

The results of the hypothesis test show that the t_{count} value of professional training (X_3) is 3,278 while the t_{table} level of significance (α) is 5% or 0.05 and $df = n-k-1 = (35-3-1) = 31$ is 2,039 with a value of significant t_{count} of 0.003 < 0.05 means that H_4 is accepted, then the conclusion is that

professional training has a significant effect on the performance of internal auditors.

This means that the provision of professional training programs will have a greater influence in improving auditor performance. Auditor experience gained through training carried out by the company will increase accuracy and gain new experience in auditing audits.

The results of this study are in line with research conducted by Martina & Dharma [11] which states that professional training affects the performance of internal auditors. However, this is contrary to the results of research conducted by I Gede & Dodik which states that professional training has no effect on the performance of internal auditors.

5. Conclusion

Based on the data that has been tested using hypothesis testing with multiple linear analysis, where this test is carried out to find out how the influence of locus of control, leadership style, and professional training on the performance of internal auditors, the results of the research and discussion can be concluded that:

Taken together, Locus Of Control, Leadership Style, and Professional Training have a significant effect on Internal Auditor Performance.

- 1) *Locus Of Control* does not have a significant effect on Internal Auditor Performance.
- 2) Leadership style has no significant effect on Internal Auditor Performance.
- 3) Professional Training has a significant effect on Internal Auditor Performance.

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