

# Effect of Task Complexity, Independence and Integrity on Internal Audit Quality

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DOI:

ARTICLE DETAILS	ABSTRACT
<b>Article History</b> <i>Received:</i> <i>Accepted:</i> <i>Published Online:</i>	This study aims to examine and determine the effect of task complexity, independence and integrity on the quality of internal audit at the Bantaeng District Inspectorate. This research is a quantitative research with a descriptive approach. The population in this study were the inspectorate officers of Bantaeng Regency, totaling 35 people. The method of determining the sample used in this research is census sampling, with the data processing method using multiple linear regression analysis. The data used in this study is primary data collected by distributing questionnaires directly to the respondents. The results showed that task complexity had a negative and significant effect on internal audit quality, while independence and integrity had a positive and significant effect on internal audit quality.
<b>Keywords</b> Task Complexity; Independence; Integrity; Audit Quality.	
DOI:	

## 1. Introduction

The demand for the realization of good governance in Indonesia is currently increasing and needs to be implemented by implementing accountability and transparency in the implementation of government activities. Accountability is needed to be able to know the implementation of programs financed with state finances, the level of compliance with applicable laws and regulations, and to determine the level of economy, efficiency and effectiveness of these government programs (Mindarti et al., 2016). Financial reports are reports that show government accountability for the management of resources entrusted by the people (Hehanussa, 2015).

Realizing good governance is a prerequisite for every government to fulfill people's aspirations and achieve the goals and ideals of the nation and state (Ariyantini et al., 2014). There are three important aspects in realizing good governance, namely supervision, control and inspection (Afni et al., 2013). Supervision is an activity carried out by parties outside the executive, namely the community and the Regional People's Representative Council (DPRD) to oversee government performance. Control is a mechanism carried out by the executive to ensure that management systems and policies are implemented properly so that organizational goals can be achieved. While inspection is an activity carried out by a party that has independence and has professional competence to check whether the government's performance results are in accordance with the standards set.

Cases of corruption, collusion and nepotism in recent years in Indonesia have become cases of public concern. The manifestations of this KKN are abuse of authority, illegal levies, facilitation payments, bribes, and the use of state funds for personal gain, which are mostly practiced by most officials. The community demands a government that is clean from cases of corruption, collusion and nepotism with a better internal control system. Good supervision is expected to guarantee that planned activities can run effectively and efficiently (Fauzi, 2018).

To increase the confidence of the users of financial statements, especially the government, it is necessary to examine the financial reports by the government's internal auditors. Internal

auditors in the public sector are auditors who work to serve government needs (Arens et al., 2016; Sihombing & Triyanto, 2019). Government internal auditors are government agencies established with the task of carrying out internal controls within the central government and/or regional governments. In Government Regulation Number 60 of 2008 concerning Government Internal Control Systems, government internal auditors consist of the Financial and Development Supervisory Agency (BPKP), the Inspectorate General or other names in Ministries/Agencies, and Provincial Inspectorates, and Regency/City Inspectorates.

The regional inspectorate is one of the units that conducts audits of local governments. The regional inspectorate has the task of being a supervisor as well as a bodyguard in the implementation of programs contained in the Regional Revenue and Expenditure Budget (Afri et al., 2013). In carrying out its main tasks and functions the District Inspectorate conducts routine inspections of all SKPDs in each Regency. With this inspection, it is hoped that the activities carried out will run optimally. With good performance in the field of supervision, the quality of audit results also increases in the supervision of regional financial management. The auditor will provide positive assurance that the SKPD makes in the financial statements if it shows a level of certainty that the report is correct.

Inspection Reports (LHP) on the Bantaeng Regency Regional Government Financial Statements in 2013 still found weaknesses in the Internal Control System (SPI) and non-compliance with the applicable laws and regulations in the field of State Finance, namely there were fixed assets under tracing/untraceable at 3 (three) SKPD of IDR 11,234,020,504 which is not supported by a detailed list of assets, Realization for official travel expenditure of IDR 547,132,220.28 whose accountability does not match actual conditions and Fixed Assets originating from School Operational Assistance (BOS) funds have not been recorded by the Government Bantam District. On the financial reports of the regional government of Bantaeng Regency for the 2013 FY, the BPK gave an opinion or Qualified Opinion (WDP) ([www.makassar.bpk.go.id](http://www.makassar.bpk.go.id)).

Audit quality is the probability that the auditor will find and report violations in the client's accounting system (Bolang et al., 2013; De Angelo, 1981). Audit quality relates to how well a job is completed compared to predetermined criteria. In principle, good audit quality can be achieved if the auditor applies auditing standards and principles, is independent, obeys the law and adheres to the professional code of ethics, the Indonesian Institute of Accountants (Wirasuasti et al., 2014).

One of the factors that can affect audit quality is task complexity (Hadijah, 2019). Task complexity can be defined as a function of the task itself (Cahyono et al., 2015). Task complexity is an unstructured, confusing, and difficult task (Iskandar, 2007; Ariyantini et al., 2014). In order to produce quality audit reports, auditors must work professionally, including when dealing with complex tasks.

The second factor is independence. Independence is an attitude that is free from the influence of other parties (not controlled and not dependent on other parties), intellectually being honest, and objective (impartial) in considering facts and expressing opinions (Mulyadi, 2008; Ningtyas & Aris, 2018). Independent for the auditor means that he is not easily influenced because he carries out his work for the public. Thus the auditor is not justified in favoring the interests of anyone. Auditors who are independent in carrying out audits will be free from managerial effort in determining activities, able to work together without prioritizing personal interests (Wirasuasti et al., 2014).

The third factor is integrity. Integrity requires an auditor to be honest and transparent, courageous, wise and responsible in carrying out an audit (Arianti et al., 2014). In dealing with pressure and or conflict, the auditor must maintain the principle of integrity which requires the auditor to have a personality based on elements of honesty, courage, prudence and

responsibility to build trust in order to provide a basis for making a reliable decision. The higher the level of auditor integrity, the better the quality of the audit results (Mustakim, 2017).

Research on audit quality has been carried out by several researchers. Research (Kharismatuti & Hadiprajitno, 2012) which examines the effect of competence and independence on audit quality with auditor ethics as a moderating variable concludes that competence and independence have a significant effect on audit quality. This research is supported by research (Ningsih, 2013) which shows that independence has a significant effect on audit quality. Meanwhile, research (Ayuningtyas & Pamudji, 2012) shows different results that independence does not have a significant effect on the quality of audit results.

Another study on audit quality was conducted by (Cahyono et al., 2015) which tested the effect of competence, task complexity and auditor integrity on audit quality, which showed that auditor competence and integrity had a positive and significant effect on audit quality while task complexity had a negative effect and significant to audit quality. This research is supported by (Pratiwi et al., 2019) which shows that task complexity has a negative effect on audit quality.

This research is basically motivated by research from (Anugerah & Akbar, 2014) which examines the effect of competence, task complexity and professional skepticism on audit quality, the difference with previous research is that this research adds the independence variable. This is based on the State Financial Audit Standards (SPKN) regarding the independence of examiners in public sector audits as stipulated in the Regulation of the Audit Board of the Republic of Indonesia Number 1 of 2007 which states that "In all matters relating to audit work, the auditing organization must be free in mental attitude. and the appearance of personal, external and organizational disturbances that may affect its independence".

This research is a replication of Anugerah's research (2014) to find out whether different samples and times will give the same results as previous studies. In Anugerah's research (2014), the respondents were auditors at the Inspectorate of Riau Province. While the sample to be used in this study is the internal auditor of the Inspectorate of Bantaeng Regency. Based on this description, this study aims to analyze the effect of task complexity, independence and integrity on internal audit quality.

## **2. Literature Review**

Attribution theory is a theory that explains a person's behavior (Heider 1958; Elen & Sari, 2017). Attribution theory explains the process of how we determine the causes and motives of one's behavior. This theory refers to how a person explains the causes of other people's behavior or himself which will be determined whether internally for example traits, character, attitudes, etc. or externally for example the pressure of certain situations or circumstances that will influence individual behavior (Luthans, 2005). The surrounding situation that causes a person's behavior in social perception is called Dispositional Attributions and Situational Attributions (Graham, 2006; Ayuningtyas & Pamudji, 2012). Dispositional Attributions or internal causes that refer to aspects of individual behavior that exist within a person such as personality, self-perception, ability, motivation. While Situational Attributions or external causes that refer to the surrounding environment that can influence behavior, such as social conditions, social values, and community views.

The theory of attitudes and behavior was developed by Triandis in 1971 (Sukardi, 2016), which states that behavior is determined for what people want to do (attitudes), what they think they will do (social rules), what they usually do (habit) and with the behavioral consequences they predict. Attitudes involve cognitive components concerning beliefs, while the effective attitude component has connotations of like or dislike. This attitude and behavior theory can explain the independence of the auditor in appearance, if a person has an independent attitude then he will behave independently in appearance meaning that the auditor in carrying out his duties may not favor the interests of anyone. The auditor has an obligation to be honest, fair

and consistent not only to superiors and the government, but also to the public and other parties who place their trust in the auditor's report. Even though in carrying out their duties the auditor often gets difficult and unstructured assignments, the auditor must be able to maintain a professional attitude and always have an attitude of integrity within the auditor.

The profession of an auditor and other professions is always associated with the quality of services produced. For the profession as an auditor, the quality of the audit profession of an auditor or other professions is always associated with the quality of the services produced. For the profession as an auditor, audit quality is the quality of services produced to provide confidence that the profession can be accountable to clients, the general public and the professional code of ethics. Audit quality relates to how well a job is completed compared to predetermined criteria (Kharismatuti & Hadiprajitno, 2012). High quality audit results are highly expected and also very useful for parties who have an interest in the audit report, both internal and external to the company/government.

Perceptions of audit quality depend heavily on the point of view of users, auditors, regulators, the public and all stakeholders in the financial reporting process who have different interests in audit quality, thus influencing the types of indicators used to assess audit quality (Knechel et al., 2013). Users of financial statements are of the opinion that audit quality in question occurs if the auditor can provide assurance that there is no material misstatement or fraud in the client's financial statements. Auditors themselves view audit quality as occurring when they work according to existing professional standards and can assess client business risks with the aim of minimizing client dissatisfaction and maintaining damage to the auditor's reputation.

Auditors are always faced with many, different, and interrelated tasks. Task complexity can be defined as a function of the task itself (Ariyanini et al., 2014). Task complexity is an unstructured, confusing, and difficult task (Harun & Hoesada, 2020). Some audit tasks are considered as high complexity and difficult tasks, while others perceive them as easy tasks (Adnyana & Mimba, 2019). This perception raises the possibility that an audit assignment is difficult for someone, but may also be easy for others. Furthermore, (Nugraha & Januarti, 2015) stated that complexity arises from ambiguity and weak structure, both in main tasks and other tasks. In ambiguous and unstructured tasks, alternatives cannot be identified, so data cannot be obtained and the output cannot be predicted.

An independent auditor is an auditor who is impartial or cannot be suspected of being impartial, so it does not harm any party (Ayuningtyas & Pamudji, 2012). Independent for the auditor means that he is not easily influenced because he carries out his work for the public. Thus the auditor is not justified in favoring the interests of anyone. Auditors who are independent in carrying out audits will be free from managerial effort in determining activities, able to work together without prioritizing personal interests (Wirasuasti et al., 2014). The auditor must be independent from the client when carrying out his duties. In addition, the auditor must make decisions that are consistent with the public interest in conducting the audit.

The auditor is the spearhead of the implementation of the audit task. Integrity is a quality that underlies public trust and is a benchmark for members to test all their decisions. Integrity requires an auditor to be honest and transparent, brave, wise and responsible in carrying out an audit (Nurjanah & Kartika, 2016). Honesty is a combination of firmness of character from moral principles (straight-hearted), a character that loves the truth (not cheating), sincere (sincere) and a subtle sense of the ethics of justice and truth. Courage means not being intimidated by others and not yielding to pressure exerted to influence one's attitudes and opinions. Wisdom is defined as an attitude that always weighs problems and their consequences carefully. Being responsible is an attitude that does not avoid or blame others.

Next will be described the hypothesis in this study. The first is the effect of task complexity on internal audit quality. Task complexity is an unstructured, confusing, and difficult task

(Nugraha & Januarti, 2015). Task difficulty level and task structure are two constituent aspects of task complexity. The difficulty level of a task is always related to the amount of information about the task, while structure is related to information clarity. Auditors will feel less able to complete the job properly if the level of task complexity is higher than their abilities. The complexity of the tasks faced by each auditor, of course, will result in different levels of successful completion of tasks.

The complexity of the tasks faced by the auditor will affect the inspection process that is being carried out. In the inspection process there are audit procedures that must be complied with. If the implementation of the audit is not in accordance with audit procedures and the auditor has a low task success rate as a result of the impact of the task complexity faced by the auditor, then this will affect audit quality. Low task complexity will result in high audit quality, because the auditor will find it easier to do it according to audit procedures. The results of tests conducted by (Ariyanini et al., 2014) concluded that task complexity has a negative effect on audit quality. This research is supported by research conducted by (Pratiwi et al., 2019) that task complexity has a negative effect on audit quality. Based on this description, the hypothesis can be formulated as follows:

H1: Task complexity has a negative and significant effect on internal audit quality.

The effect of independence on the quality of internal audit. The Statement of State Financial Audit Standards (2007) states that in all matters relating to audit work, examining organizations must be free in mental attitude and appearance from personal, external and organizational disturbances that may affect their independence. Independence is a mental attitude that is free from influence, not controlled by other parties and does not depend on other people (Pratistha & Widhiyani, 2016). Independence also means there is honesty within the auditor in considering facts and there are objective considerations. The inspection organization and its examiners are responsible for being able to maintain their independence in such a way that the opinions, conclusions, considerations or recommendations from the results of the audit carried out are impartial. The independence of an auditor is a guarantee that in carrying out his audit, an auditor is objective, impartial, his opinion is free from the influence of interested parties. An independent auditor will be able to produce an objective audit report so that the report can be used as a basis for decision making. Rahayu (2016) in his research concluded that independence has a positive and significant effect on audit quality. The higher the independence of an auditor, the better the quality of the audit. Based on this description, the hypothesis can be formulated as follows:

H2: Independence has a positive and significant effect on internal audit quality.

Influence of integrity on the quality of internal audit. Integrity is a quality that generates public trust and serves as a guideline for audit members to test their decisions on their work according to the Code of Ethics standards. Auditor integrity strengthens trust and therefore becomes the basis for relying on their decisions (Wibowo, 2006; Basar, 2015). Integrity requires that the auditor carry out all duties based on internal attributes by upholding the principle of honesty, not violating the principles of the agreed boundaries of the object of examination, and being able to defeat personal self-interest. With high integrity, the auditor can improve the quality of his examination results (Cahyono et al., 2015). The results of research (Nurjanah & Kartika, 2016) state that integrity has a positive and significant effect on audit quality. This research is supported by research (Sihombing & Triyanto, 2019) which concludes that integrity has a partial effect on audit quality. Based on this description, the hypotheses that can be formulated are as follows:



H3: Integrity has a positive effect on internal audit quality

### **3. Research Method and Materials**

This type of research is quantitative research with a survey approach. The population in this study were all government apparatus auditors working at the Bantaeng District Inspectorate, totaling 35 people. The sampling technique used in this study is to use the census method, which is a technique in which all members of the population are used as samples (Sugiyono, 2017). The data used in this study is primary data collected by distributing questionnaires to all respondents filled in with several statements with five answer options which will be given a weighted score such as answers (Strongly Agree=5, Agree=4, Less Agree=3, Disagree =2, Strongly Disagree=1). The data that has been collected will be analyzed through four stages of testing. The first stage is to perform descriptive statistical tests. The second stage is the research instrument test which consists of (validity test, reliability test). The third stage is the classical assumption test which consists of (normality test, multicollinearity test, heteroscedasticity test). The fourth stage is to test all the hypotheses proposed in this study and will be proven through the coefficient of determination test, partial test (t test) and simultaneous test (f test).

### **4. Results and Discussion**

The first stage in analyzing the research data is descriptive statistical analysis. Descriptive statistics are used to find the average (mean) and standard deviation, maximum and minimum values of the variables task complexity, independence, integrity and audit quality.

Task complexity (X1) has a minimum value of 2.2, a maximum value of 4.8, and a mean of 3.9067, so that 3.9067 is on the value scale indicating the agreed answer choices. The standard deviation value indicates a deviation of 0.48632 from the average value of the respondents' answers. The Independence variable (X2) has a minimum value of 3.8333, a maximum value of 4.8333, and a mean of 4.244444, so that 4.244444 is on the scale of values indicating the answer choices strongly agree. The standard deviation value indicates a deviation of 0.2827524 from the average value of the respondents' answers. While the Integrity variable (X3) has a minimum value of 4, a maximum value of 5, and a mean of 4.671429, so that 4.671429 is on the value scale which indicates the answer choices strongly agree. The standard deviation value indicates a deviation of 0.3562057 from the average value of the respondents' answers. And the variable Audit Quality (Y) has a minimum value of 4, a maximum value of 5, and a mean of 4.561905, so that 4.561905 is on the scale of values indicating the answer choices strongly agree. The standard deviation value indicates a deviation of 0.4142659 from the average value of the respondents' answers.

The second stage is the research data instrument test which consists of validity and reliability tests. The instrument is said to be good if the research instrument meets the main requirements, namely valid and reliable (legitimate). Validity test is done by testing the correlation between item scores and the total score of each variable, using Pearson correlation. Question items are said to be valid if the value of  $r_{\text{table}} < r_{\text{count}}$ .

The variables of Task Complexity, Independence, Integrity and Quality of Internal Audit have a value of  $r_{\text{count}} > r_{\text{table}}$  so that it can be concluded that all the question items in the study are valid. And the results of the reliability test show that all variables have a Cronbach's alpha value greater than 0.6. This shows that the question items in this study are reliable. So that each question item used will be able to obtain consistent data and if the question is asked again, an answer that is relatively the same as the previous answer will be obtained.

The third stage is the classic assumption test which consists of a normality test. The data normality test is used to determine whether in a regression model the resulting errors have a normal distribution or not. In this study, to test the normality of the data, the Normal P-P Plot of Regression Standardized Residual was used. Based on Figure 1, it can be seen that the dots spread around the diagonal line, and the direction of their spread follows the direction of

the diagonal line. This shows that the regression model is feasible to use because it meets the assumption of normality.

This shows that there is no heteroscedasticity in the regression model, so the regression model is feasible to use to predict Internal Audit Quality with the influencing variables namely Task Complexity, Independence, and Integrity.

Next is the multicollinearity test which aims to see whether or not there is a high correlation between the independent variables in a multiple linear regression model. To test multicollinearity, it can be seen from the tolerance value and the VIF (Variance Inflation Factor) value. If the VIF value is not more than 10 and the tolerance value is not less than 0.10, then the model can be said to be free from multicollinearity. The variables of Task Complexity, Independence and Integrity have tolerance values above 0.1 and VIF less than 10. This means that in the regression equation model there are no symptoms of multicollinearity so that the data can be used in this study.

After the results of the classical assumption test have been carried out and the overall results show that the regression model meets the classical assumptions, the fourth stage is to evaluate and interpret the multiple regression model.

The regression equations formed in this regression test are:

$$Y = 0.424 - 0.306 X_1 + 0.530 X_2 + 0.661 X_3 + e$$

The model can be interpreted that the value of the constant is 0.424. This indicates that, if the independent variable (Task Complexity, Independence and Integrity) is zero (0), then the value of the dependent variable (Internal Audit Quality) is 0.424 units. The regression coefficient of task complexity ( $b_1$ ) is -0.306 and is negative. This means that the value of variable Y will decrease by 0.306 if the value of variable  $X_1$  increases by one unit and the other independent variables have a fixed value. The higher the task complexity, the lower the Internal Audit Quality. While the independence regression coefficient ( $b_2$ ) is 0.530 and is positive. This means that the value of variable Y will increase by 0.530 if the value of variable  $X_2$  increases by one unit and the other independent variables have a fixed value. The higher the independence, the higher the quality of Internal Audit. And the integrity regression coefficient ( $b_3$ ) is 0.661 and is positive. This means that the value of variable Y will increase by 0.661 if the value of variable  $X_3$  increases by one unit and the other independent variables have a fixed value. The higher the integrity, the higher the Quality of Internal Audit.

Furthermore, the coefficient of determination test aims to determine how much the ability of the dependent variable can be explained by the independent variable. The R number is 0.743 which indicates that the relationship between Internal Audit Quality and the three independent variables is strong, because it is in a strong definition with numbers above 0.6 - 0.8. While the R square value of 0.552 or 55.2% indicates that the Internal Audit Quality variable can be explained by the Task Complexity, Independence and Integrity variables of 55.2% while the remaining 44.8% can be explained by other variables not present in this study.

Partial test is used to see the effect of each independent variable on the dependent variable. The test is carried out by the t test, namely by looking at the significance value of t count. If the significance value is  $<0.05$ , it can be said that the independent variable has an influence on the dependent variable.

The task complexity variable has a significant level of 0.012, which is less than 0.05. This means that  $H_1$  is accepted so that it can be said that task complexity has a significant effect on Internal Audit Quality. The t-value of -2.717 indicates that the effect is negative on the dependent variable. While the Independence variable has a significant level of 0.011, which is less than 0.05. This means that  $H_2$  is accepted so that it can be said that independence has a significant effect on internal audit quality. The t-value of +2.749 indicates a positive influence on the dependent variable. And the Integrity variable has a significant level of 0.000 which is less than 0.05. This means that  $H_3$  is accepted so that it can be said that integrity has a significant effect on internal audit quality. The t-value of +4.281 indicates that the effect is positive on the dependent variable.

## **Discussion**

The results of the hypothesis test show that the task complexity variable has a negative and significant effect on internal audit quality. This could be due to the perceived complexity of the duties of the auditors working at the Bantaeng Regency Inspectorate Office so that the audit

judgments produced by the auditors were not good. The more complex the assignment in the responsibility of the auditor, the more difficult it is to complete the tasks that must be completed and reduce performance. Task complexity is an unstructured, confusing, and difficult task (Iskandar, 2007; Nugraha & Januarti, 2015). Task difficulty level and task structure are two constituent aspects of task complexity. The difficulty level of a task is always related to the amount of information about the task, while structure is related to information clarity. Auditors will feel less able to complete the job properly if the level of task complexity is higher than their abilities. The complexity of the tasks faced by each auditor, of course, will result in different levels of successful completion of tasks. The complexity of the tasks faced by the auditor will affect the inspection process that is being carried out. In the inspection process there are audit procedures that must be complied with. If the implementation of the audit is not in accordance with audit procedures and the auditor has a low task success rate as a result of the impact of the task complexity faced by the auditor, then this will affect audit quality. Low task complexity will result in high audit quality, because the auditor will find it easier to do it according to audit procedures.

This research is in accordance with the attribution theory developed by Fritz Heider which argues that a person's behavior is determined by a combination of 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 difficulties in work or luck (Ikhsan & Ishak, 2005). So when faced with a complex task, the auditor will respond in two ways, namely, functional and dysfunctional. Functional behavior is when someone who feels the task is so complex (difficult) will try to work harder in order to complete the work in accordance with the allotted time. While dysfunctional behavior is when an auditor performs an action that can reduce his performance either directly or indirectly, so that the resulting audit is not good. The high level of audit complexity affects auditor behavior which tends to be dysfunctional, causing a decrease in audit quality. This research is supported by research (Ariyantini et al., 2014) which concludes that task complexity has a negative effect on audit quality. This research is also supported by research conducted by (Pratiwi et al., 2019) that task complexity has a negative effect on audit quality. The auditor feels that the audit task he is facing is a complex task so that the auditor has difficulty in carrying out the task.

The results of the hypothesis test show that the independence variable has a positive and significant effect on internal audit quality. This means that good internal audit quality can be achieved if the auditor has good independence. An independent auditor has the ability to overcome any existing problems and can assist the auditor in predicting and detecting problems in a professional manner, so that the internal audit quality he produces is better. The independence of the public accountant is one of the most important characteristics for the public accountant profession in carrying out auditing of its clients. Public accountants in carrying out audits gain the trust of clients and users of financial statements to prove the fairness of the financial statements prepared and presented by clients. Clients may have different interests, perhaps even conflicting with the interests of the users of financial statements. The interests of one user of financial statements may differ from that of other users. Therefore, in giving an opinion regarding the fairness of the audited financial statements, public accountants must act independently of the interests of clients, users of financial statements, as well as the interests of the public accountant himself.

Article 1 paragraph two of the Indonesian Accountant Code of Ethics states that each member must maintain integrity, objectivity and independence in carrying out their duties. An auditor who maintains integrity will act honestly and decisively in considering facts, regardless of personal interests. Auditors who maintain objectivity, will act fairly without being influenced by pressure and requests from certain parties or their personal interests. Auditors who uphold their independence will not be affected and are not influenced by various forces that come from outside the auditor's self in considering the facts found in the examination. Besides that, with the existence of a code of ethics, the public will be able to assess the extent to which the auditor has worked in accordance with the ethical standards set by the profession. This research is in accordance with the attribution theory which states that if the attitude of independence is really implemented by the auditor, then in carrying out their duties the auditor will have a good performance even though he is under pressure from certain parties, because accountant services are strongly influenced by client and public trust in general. a variety of different interests. This research is in line with research conducted by (Rahayu & Suryono, 2016; Tjun et al., 2012), in his research he concluded that independence has a positive and significant



effect on audit quality. The higher the independence of an auditor, the better the quality of the audit.

The results of the hypothesis test show that the integrity variable has a positive and significant effect on internal audit quality. The higher the integrity of the auditor, the quality of internal audit will increase. Integrity is a quality that underlies public trust and is a benchmark for members in examining the decisions they make. Integrity requires a member to be honest and forthright without compromising the recipient's confidentiality. This research is in accordance with the theory of attribution emphasizing that how perceived intentions have a lot of impact on a person's behavior, so the auditor's performance is not seen from the results of the audit opinion issued but how the auditor has the intention to be honest and forthright in carrying out his work and report it in accordance with found. The first factor, which may affect audit quality, is integrity. The principle of integrity requires the auditor to have a personality that is based on elements of honesty, courage, wisdom, and responsibility to build trust in order to provide a basis for making a reliable decision (Cahyono et al., 2015). This research is in line with research conducted by (Nurjanah & Kartika, 2016; Sihombing & Triyanto, 2019) stating that integrity has a positive and significant effect on audit quality.

## 5. Conclusion

Based on the results of the analysis and discussion that have been described, it can be concluded that task complexity has a negative and significant effect on internal audit quality. The higher the complexity of the task, the quality of internal audit will decrease. While Independence has a positive and significant effect on the quality of internal audit. The higher the independence, the quality of internal audit will increase. And integrity has a positive and significant effect on the quality of internal audit. The higher the integrity, the quality of internal audit will increase.

Based on the results of the research that has been done, the suggestions that can be given by the researcher are that it is hoped that the auditor will further improve his competence by participating in training and following the latest issues regarding auditing, so that when he gets a complex assignment, the auditor can handle it. And it is also expected that the auditors will be more independent in carrying out their duties. As well as for further research, it is better to add a number of new variables apart from this research in order to better understand what factors can affect the quality of internal audit.

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