
Auditors' and auditees' perception on the internal audit quality

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Abstract

The purpose of this study is to examine the influence of audit planning, fieldwork audit, audit reporting, follow-up action of the audit results, the auditor team competence, and independence of the auditor team on the internal audit quality at the General inspectorate of the Ministry of Finance, Indonesia.

The study uses a research instrument in the form of a questionnaire which is submitted to the auditor team of the Inspector General and the head of office as the auditee in the Ministry of Finance. We also conducted interviews with senior auditors at the General Inspectorate and officials as the auditee at the Ministry of Finance. The sample is analysed by multiple regression analysis.

The results show that the internal audit quality according to the auditor team perception is affected by audit planning, audit reporting, and auditor team competence. Fieldwork audit, follow-up action of the audit results, and the independence of the auditor team do not affect the internal audit quality. From the auditee's perception, the internal audit quality is affected by audit planning, fieldwork audit, and the competence of the auditor team. Meanwhile, the reporting of audit results, the follow-up action of the audit results, and the independence of the auditor team do not affect the internal audit quality at the General inspectorate of the Ministry of Finance.

Keywords: Internal audit quality, auditor team perception, auditee perception, General Inspectorate of the Ministry of Finance of Indonesia.

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