

## Factors Affecting the Quality of Internal Audit: A Systematic Literature Review

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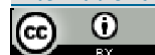
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### ABSTRACT

Study This aim for identify and analyze factors that influence internal audit quality through approach *Systematic Literature Review* (SLR). Study carried out against 30 articles published scientific papers between 2018 to 2025, with focus on the variables that influence internal audits, the theories used, and method applied research. Study results show that dominant factors in influence internal audit quality is independence, auditor competence, and pressure budget time. In addition, other variables such as integrity, auditor ethics, professionalism, and moral reasoning are also proven contribute to audit quality. Most of article use approach quantitative with theory agency and theory attribution as base analysis. This study recommends the need strengthening auditor competence and independence, as well as management effective audit time, accompanied by utilization technology information and reinforcement ethics professionals to improve the effectiveness of internal audit in the future.

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## INTRODUCTION

Internal audit has role strategic in ensure effectiveness internal control, governance company, as well as compliance to applicable regulations. The quality of internal audits becomes crucial Because reliable audit results can give mark plus for organizations, especially in identify risks and provide recommendation repair. However Thus, the quality of internal audits is often influenced by various factors. interrelated factors related, good from aspect individual auditors, structure organization, up to support management peak.

Research previously shows that a number of factor important things that influence Internal audit quality includes auditor competence, independence, experience work, utilization technology information, as well as role audit committee (Alzeban & Gwilliam, 2014; Arena & Azzone , 2009). In addition, the existence of internal audit standards, training sustainable, as well as influence culture organizations also participate contribute to quality implementation of internal audits.

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization achieve its objectives by applying a systematic, disciplined approach to evaluating and improving the effectiveness of its risk management, control, and governance processes. According to the definition of internal auditing in The IIA's International Professional Practices Framework (IPPF), internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization achieve its objectives by applying a systematic, disciplined approach to evaluating and improving the effectiveness of its risk management, control, and governance processes.

An effective and efficient internal audit can add value to an organization by helping management and directors improve internal controls and governance processes (Chang et al., 2019). (Drogalas et al., 2015)This underscores that an effective internal audit function is one of the main requirements for business success. A successful internal audit function can add value to an organization or company, with the growth of improved organizational performance. This added value to an organization or company is in accordance with expert opinion which states that the internal audit function can generate added value and improve the performance of an organization (Ta & Doan, 2022).

Internal audit quality is a crucial aspect in ensuring the effectiveness of an organization's internal audit function. According to the Institute of Internal Auditors (IIA), internal auditing is defined as an independent and objective activity that provides assurance and consultation designed to add value and improve an organization's operations. Internal audit quality refers to the extent to which the internal audit process achieves these objectives by meeting established professional standards. Internal audit quality is a key factor in adding value to an organization by providing accurate, objective, and relevant information for management in decision-making. The higher the quality of internal audits, the greater their contribution to increasing organizational transparency and accountability.

Audit quality plays a role important in the world of business and finance because of quality audits ensure report Company finances can read by stakeholders' interests, including investors, creditors, and institutions management trusted. Quality audit tall increase transparency, reducing risk cheating, and increasing market confidence. However, achieving and maintaining high audit quality depends on many things' factors. Based on study Ariyansyah, D., & Sutandi, S. (2019), factors the can classified become a number of aspect main, including limitation audit time, experience work, independence, objectivity, integrity, and competence. Research by Zahara, R., et al. (2022) states that obligation professional still valid until report handed over to client, but an auditor will responsibly answer on content statements that have been signed.

Using a systematic literature review (SLR) approach, this study aims to identify and comprehensively analyze factors influencing internal audit quality based on previous empirical studies. This approach is essential for summarizing findings across various industry and country contexts and providing a theoretical and practical foundation for future internal audit function improvement. To address these issues, this study focuses on answering the following research questions:

RQ 1: Approach what is used for collect data about internal audit quality?

RQ 2: What factors only proven influence internal audit quality?

RQ 3: How development about internal audit quality?

## LITERATURE REVIEW

### *Internal Audit*

Internal Audit was formed for do evaluation activities carried out a organization in frame achievement objective organization. Internal audit is part from an independent organization. According to (Abqory & Halim, 2018) activities carried out by internal audit have objective for help management in matter provide information so that expected can give mark plus for organization from side management risk, control and governance.

Internal audit is an audit conducted by an audit unit that is part of the organization being supervised (Mardiasmo, 2005). According to (Sawyer, Dittenhofer, 2005)"Internal audit is a systematic and objective assessment conducted by internal auditors on various operations and controls to determine whether:

1. Financial and operating information has been accurate and reliable.
2. The risks faced by the company have been identified and minimized.
3. External regulations as well as internal policies and procedures that are acceptable and have been followed.
4. Satisfactory operational criteria have been met.
5. Resources have been used efficiently and economically.
6. The organization's objectives have been achieved effectively—all done with the aim of consulting with 21management and assisting members of the organization in carrying out their responsibilities effectively.

### ***Audit Quality***

Audit quality refers to the extent to which the auditor can in a way effective find and report violation in system accountancy his client (Wahyuni, PD 2022). Audit quality involves evaluation systematic and comprehensive to various aspect reports and operations organizations that must conducted by auditors to ensure whether results reports and achievements organization in line with goals set by the organization (Adiwijaya, ZA 2022). Audit quality is an inspection process carried out in a way systematic and independent for evaluate whether activities, quality and results have in accordance with the conditions that have been set as well as whether provision the implemented in a way effective and appropriate with desired goals (Muslin, 2020).

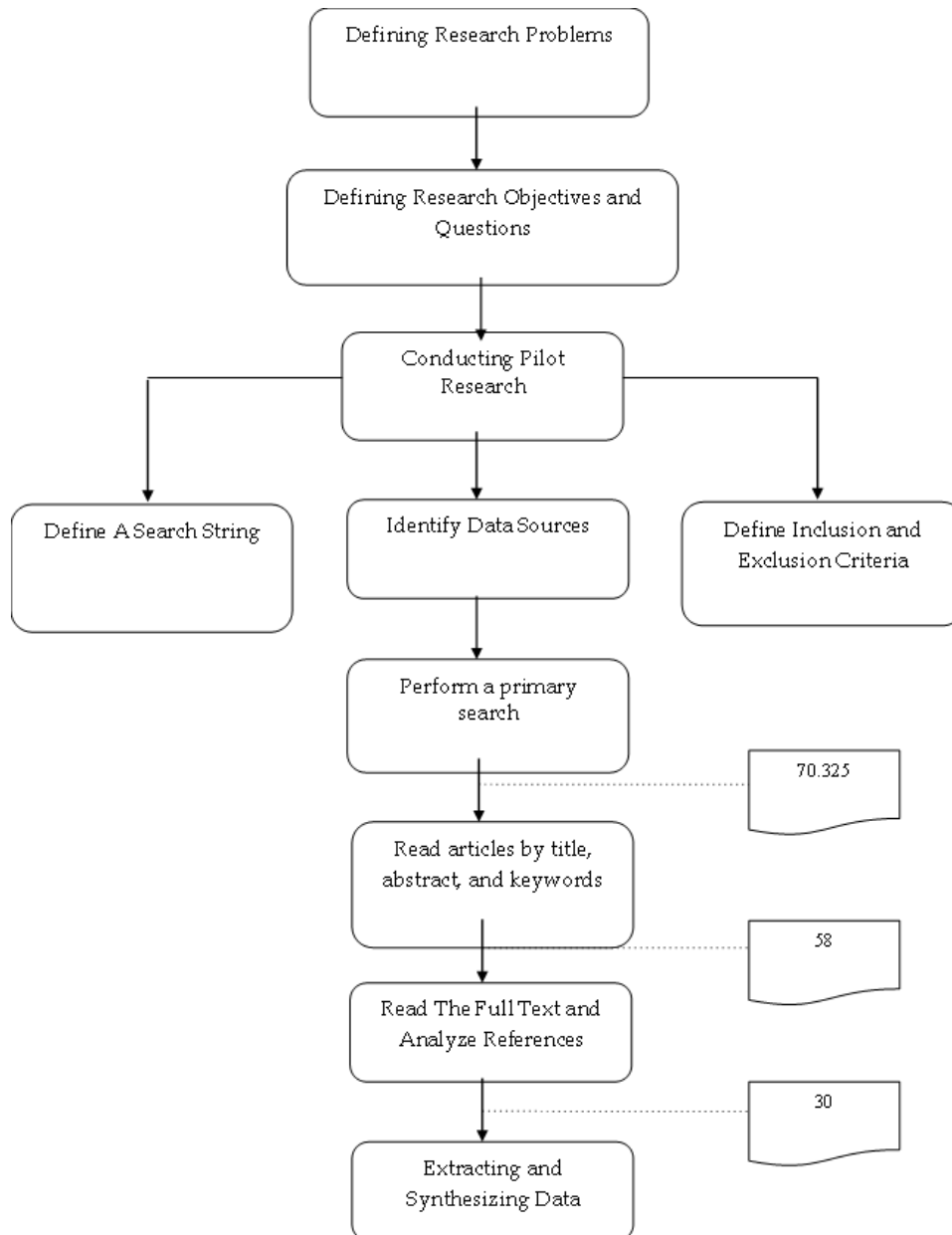
Research, GSM (2021) said that audit quality is auditor's ability to find and reveal fraud in report finance client. In the research Idawati , W (2018) said that audit quality plays a role important in ensure professional accountability to client, public and standards regulations. Concept audit quality related with criteria or size quality used for evaluate effectiveness implementation, and in line with objective procedure medium specifications considered. Good audit can reduce uncertainty related report financial statements presented by the parties related.

### **METHODOLOGY**

Study This use method structured literature review (SLR). general SLR used in discipline science dominated by the approach qualitative. SLR can adapted for studies accountancy because method quantitative and qualitative accepted in a way general (Massaro et al., 2016). A transparent, structured and actionable process reproduced used as recommended in literature. A literature review is one of the tool study the most common management (Linnenluecke et al., 2020). With review literature related with dysfunctional audit behavior possible for learn practice worst and best, with identify about gap theoretical in practice and audit guidelines, knowing the audit performance status and estimating possible challenges will face (Blackmore, 2004).

Framework time used in study This covers One decade lastly, namely 2018 until with 2025. The methodology used for data collection in study This is with study in a way deep source acquired library from Google Scholar, including literature and materials complement, as well as supporting references discourse researchers, then combine and refer expert opinion from source the for strengthen framework theory and analysis process carried out by researchers (Saputra, J., & Siregar, S. 2022). Literature search results are sorted based on criteria election the beginning that has been determined, start from period publication journal in 7 years last (2018-2025). The article that I analysis about study internal audit quality This No restricted by country or sector. For ranking literature with focus search on audit, because limited to keywords. The database used in the search article This through *Google Scholar, Science Direct, Proques and Simantic Scholar*.

For ranking literature with focus search on audit, so keywords will used in search journal in Language English which includes keywords that are carried out in search with using keywords “*audit quality, internal audit quality, and internal audit*”



**Figure 1. Conceptual Framework**

## RESEARCH RESULTS

This section presents an overview of the research obtained and answers the research questions derived from the 32 articles selected through the process described previously. This section provides information related to the analysis found, focusing on the identity and results of the research, the research paradigm, a list of research journal sources, the year of publication, the theories used in the research, and the factors influencing internal audit quality.

### Paradigm study

This section serve review on study internal audit quality sourced of 30 selected studies through a process that has been explained previously. In the article that has been obtained regarding influencing factors internal audit quality that article study use method short quantitative all Where article the collect data through questionnaire as in research (Ardillah & Chandra, 2022), (Setyadi et al., 2024), (Nurmawanti et al., 2024), (Kertarajasa et al., 2019)and so on.

### Year Publication Journal

In figure 2 is graph showing year rise article about published internal audit quality from 2018 to with 2025, namely as many as 30 articles. In 2019 and 2022, the articles reviewed and published were as many as 6 articles, for 2021 and 2024 articles reviewed and published as many as 5 articles, for 2018 reviewed and published articles as many as 3 articles and for 2020 and 2025 articles reviewed and published as many as 2 articles.

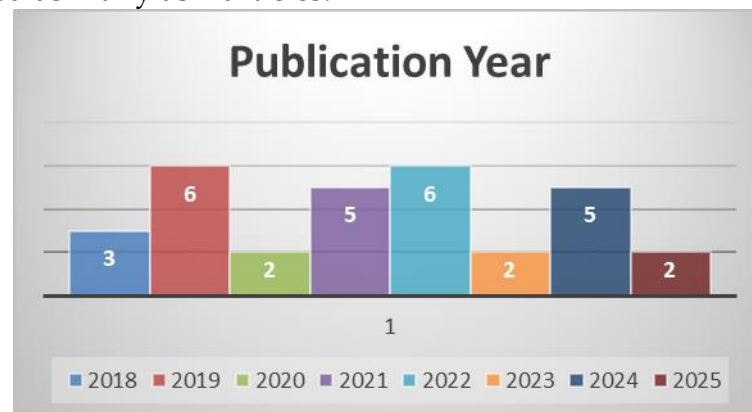


Figure 2. Year Publication Journal

### Journal Publication Article

Of the 30 selected articles, the following are results identification journal publication and quantity published articles. Table 1 shows information that articles that are reviewed with topic internal audit quality includes several articles published in the same journal among others in the journal: Owner: Research & Journal Accountancy there are 2 studies namely in research (Sihombing & Firmansyah, 2025)and(Ibrahim et al., 2022).

Table 1. Article Publication

No	Writer	Journal
1	(Ardillah & Chandra, 2022)	Accounting Profession Journal (APAJI)
2	(Setyadi et al., 2024)	Journal wicida
3	(Bramasto et al., 2021)	Journal Accountancy
4	(Yuhan, 2022)	Journal Accounting, Management, and Business
5	(Sihombing & Firmansyah, 2025)	Owner: Research & Journal Accountancy
6	(Hajering et al., 2021)	SEIKO: Journal of Management & Business

No	Writer	Journal
7	(Ibrahim et al., 2022)	Owner: Research & Journal Accountancy
8	(Alkatiri et al., 2023)	JIAKES: Journal Scientific Accountancy Unity
9	(Beautiful, 2022)	Indonesian Auditing Research Journal
10	(Prabowo & Suhartini, 2021)	Journal of Economics, Business, and Accountancy Ventures
11	(Krisnia et al., 2024)	EL MUHASABA: Journal Accounting (e-Journal)
12	(Krichene & Baklouti, 2020)	Journal of Financial Reporting and Accounting
13	(Samagaio & Felício, 2023)	European Journal of Management and Business Economics
14	(Adam, 2023)	JPKN (Journal of Taxation and State Finance)
15	(Prasanti et al., 2019)	Journal Accountancy Current
16	(Puspitasari et al., 2019)	International Journal of Business, Economics and Law
17	(Nurmawanti et al., 2024)	DIJIFA
18	(Rusdi, 2018)	Valid Journal Scientific
19	(Kertarajasa et al., 2019)	Journal of Accounting, Finance and Auditing Studies
20	(Sumito & Setiyawati, 2019)	Scholars Middle East Publishers, Dubai, United Arab Emirates
21	(Wicaksono, 2018)	Management Partner Journal
22	(Badera & Jati, 2020)	International Research Journal of Management, IT & Social Sciences
23	(Prabangkara & Fitriany, 2021)	Journal of Economics, Finance and Management Studies
24	Tirza Oktovianti Lenggono	Budapest International Research and Critics Institute-Journal
25	(Sari et al., 2021)	International Journal of Research in Business and Social Science
26	(Amir Hanif, 2025)	Paradox Journal Economics
27	(Rahayuningsih & Widhiyani, 2019)	e- Journal Accountancy
28	(Mukhtaruddin et al., 2019)	Indonesian Journal of Contemporary Accounting Research
29	(Aswar et al., 2021)	Paradox Journal Economics
30	(Litania, 2019)	Fairness Journal

### The Theory Used

The theories used in the articles that analyzed factors influencing internal audit quality include attribution theory, agency theory, role theory, agency theory, ethics theory, and the theory of reasoned action. The most commonly used theories are agency theory and attribution theory, as shown in the figure below:

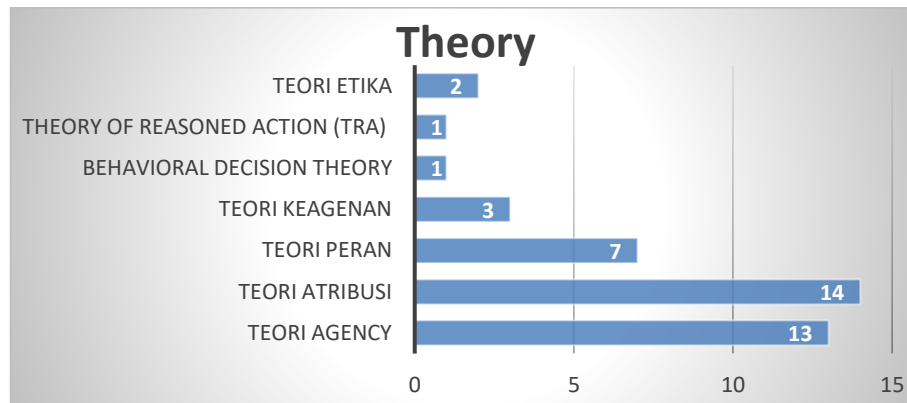


Figure 3. Theory Used

### Factors that Influence Internal Audit Quality

This section serves details of the factors considered own influence to internal audit quality. From the article that has been analyzed there are 31 proven variables influence internal audit quality. The following This is each factor and the sum that concludes that factors the own significant influence to internal audit quality

Table 2. Variables Independent

Variables Independent	Amount	Percentage
Accountability	1	1.02%
Activity internal control	1	1.02%
accountability,	1	1.02%
Auditor Ethics	3	3.06%
Due Professional Care	4	4.08%
Organizational Support	1	1.02%
Ethical Sensitivity	1	1.02%
audit fees.	1	1.02%
Integrity	6	6.12%
Independence	18	18.37%
Cooperation between external auditors and internal auditors of the Organization	1	1.02%
Compliance to standard professional	1	1.02%
Organizational Commitment	1	1.02%
Competence	16	16.33%
Role Conflict	5	5.10%
duration relationship with clients,	1	1.02%
Coordination between internal and external auditors	1	1.02%

Variables Independent	Amount	Percentage
Internal audit work performed	1	1.02%
Moral Reasoning	4	4.08%
Auditor Experience	5	5.10%
Knowledge	2	2.04%
Professionalism	5	5.10%
Status of internal audit organization	1	1.02%
Time Budget Pressure	10	10.20%
pressure from clients and	1	1.02%
pressure from fellow auditors	1	1.02%
Transparency,	1	1.02%
Gender	1	1.02%
Attribute	1	1.02%
Ambiguity role	1	1.02%
<b>Amount</b>	<b>98</b>	<b>100.00%</b>

### *Analysis of Research Results to Internal Audit Quality*

In the section This give explanation related results study from the factors that influence internal audit quality, results research taken of the 31 articles that have been done analysis, as following:

**Table 3. Research Results**

No	Writer	Title article	Findings/ results
1.	(Ardillah & Chandra, 2022)	Auditor independence, auditor ethics, auditor experience, and due professional care on audit quality	Auditor independence, auditor ethics, auditor experience, due professional care have an influence on audit quality positive and significant
2.	(Setyadi et al., 2024)	The Influence of Competence, Professionalism and Integrity on Audit Quality with Auditor Ethics as a Moderating Variable	That professionalism and integrity influential significant to audit quality, while competence No give significant influence. In addition, auditor ethics moderates' connection between integrity and professionalism to audit quality, however No moderate connection between audit competence and quality

No	Writer	Title article	Findings / results
3.	(Bramasto et al., 2021)	Audit quality through analysis factors independence and professionalism of internal audit	Independence and professionalism of internal audits are influential to audit quality.
4.	(Yuhan, 2022)	The influence of due professional care, independence, auditor experience and auditor competence on audit quality with internal locus of control as variables moderation	<ol style="list-style-type: none"> <li>1. There is influence positive due professional care auditor, independence, auditor experience, competence to audit quality.</li> <li>2. Internal locus of control strengthens influence positive due professional care auditor towards audit quality</li> <li>3. internal locus of control strengthens influence positive auditor independence, experience, competence to audit quality</li> </ol>
5.	(Sihombing & Firmansyah, 2025)	Influence competence, professionalism, and pressure time to audit quality with technology information as moderator	Influential competence and professionalism positive to audit quality, while pressure time influential negative to audit quality, Implementation technology information as a moderator to strengthen influence competence and professionalism to audit quality, as well as weaken influence negative pressure time to audit quality.

No	Writer	Title article	Findings / results
6.	(Hajering et al., 2021)	Influence pressure budget time and professionalism of the auditor towards audit quality with understanding system information as variables moderation at the inspectorate province South Sulawesi	Pressure budget time influential negative and significant to audit quality. Auditor professionalism has an influence positive and significant to audit quality. Pressure budget time and understanding system information have influence positive and significant to audit quality. Professionalism and understanding to system information have influence positive and significant to audit quality.
7	(Ibrahim et al., 2022)	Influence pressure time, conflict role and integrity to audit quality with stress Work as intervening variables	1. Pressure budget time influential positive and negative significant between pressure time to auditor quality. 2. Conflict role influential negative significant to audit quality. 3. Integrity, work stress influential positive and significant to audit quality. 4. Stress has an effect No significant positive in mediate pressure time to audit quality. 5. Work stress mediate in a way positive between integrity to audit quality. 6. Work stress mediate in a way positive and significant between conflict role to audit quality

No	Writer	Title article	Findings / results
8	(Alkatiri et al., 2023)	The effect of audit knowledge, accountability and independence on internal audit quality	1. Audit knowledge has influence positive and significant to internal audit quality. 2. Accountability and independence No show influence positive and significant to internal audit quality
9	(Beautiful, 2022)	The effect of auditor competence and independence on audit quality	1. Experience in carrying out the audit, auditor knowledge, and pressure from fellow influential auditors positive, towards audit quality. 3. Length of relationship with clients and pressure from client influential negative to audit quality.
10	(Prabowo & Suhartini, 2021)	The effect of independence and integrity on audit quality: is there a moderating role for e-audit?	Independence, integrity of auditors is influential positive to audit quality, e-audit not moderate influence auditor independence towards audit quality, and e-audit in general negative moderate influence auditor integrity towards audit quality
11	(Krisnia et al., 2024)	The role of ethics, competence, auditor independence, and audit fees on audit quality: a literature review	That auditor ethics, auditor competence, auditor independence, and audit fees in guard quality audit results
12	(Krichene & Baklouti, 2020)	Internal audit quality: perceptions of Tunisian internal auditor's explanatory research	That internal auditor knowledge, independence reporting, compliance

No	Writer	Title article	Findings / results
			to standard internal audit professionals, relationships with external auditors, the relationship internal auditor personal, access to information and fields internal auditor intervention has connection positive with internal audit quality but with level different significance.
13	Samagaio & Felício, 2023)	The determinants of internal audit quality	There is influence positive commitment organization and independence organization to internal audit quality. Trends internal audit practices improved when the internal auditor is under pressure time. However, results the No give proof that posts and profiles risk is factor determinant audit quality.
14	(Adam, 2023)	Analysis of factors affecting internal audit quality with an understanding of information system as moderating variables	Time budget pressure: influence positive However No significant to Audit quality. Auditor competence: positive and significant to audit quality. Understanding system information as moderator: no moderate influence pressure time on audit quality. Can strengthen (moderate) positive) influence competence to audit quality

No	Writer	Title article	Findings / results
15	(Prasanti et al., 2019)	Effect of independence, work experience and competence on audit quality with professional ethics as moderating variable	(1) Independence does not affect audit quality. (2) Work experience and competence have a positive effect on audit quality. (3) Auditor ethics do not strengthen the effect of independence on audit quality. (4) Professional ethics strengthen the effect of work experience on audit quality. (5) Professional ethics strengthen the effect of competence on audit quality.
16	(Puspitasari et al., 2019)	The effect of audit competence, independence, and professional skepticism on audit quality with auditor's ethics as moderating variables	(1) Auditor competence and professional skepticism have a positive and significant influence on audit quality. (2) Auditor independence does not have a significant relationship with audit quality during the implementation of audit tasks. (3) Auditor ethics as a moderating variable: strengthens the relationship between competence and professional skepticism with audit quality. (4) Auditor ethics as a moderating variable: is not effective in influencing independence on audit quality.

No	Writer	Title article	Findings / results
17	(Nurmawanti et al., 2024)	The effect of competence, time budget pressure and professional attitudes of auditors on internal audit quality with role conflict as a moderating variable	Competence, pressure budget time, professional attitude, influential positive to audit quality. Conflict role No influential negative to audit quality. Conflict role No capable moderate connection between competence, pressure budget time, attitude professionalism and audit quality.
18	(Kertarajasa et al., 2019)	The effect of competence, experience, independence, due professional care, and auditor integrity on audit quality with auditor ethics as moderating variable	(1) competence, auditor integrity, influence positive significant on audit quality. (2) due professional influence positive significant regarding care audit quality. (3) experience (experience) no significant on audit quality. (4) independence No significant regarding audit quality
19	(Sumito & Setiyawati, 2019)	The influence of competence, independence, professionalism of internal auditors and time budget pressure on audit quality (case study at inspectorate general of the ministry of marine affairs and fisheries)	(1) professionalism (auditor professionalism) produces influence positive and significant to audit quality, (2) time budget pressure is not giving influence significant (3) competence and independence No give influence significant

No	Writer	Title article	Findings / results
20	(Wicaksono, 2018)	Influence competence, independence, auditor ethics, and due diligence professionalism in the quality of audit apparatus inspectorate general ministry social ri	(1) Competence, auditor ethics, accuracy professional have an impact on audit quality. (2) independence No influence on audit quality
21	(Badera & Jati, 2020)	Moral reasoning, whistleblowing intention, and audit judgment moderate the effect of ethical sensitivity on internal audit quality	(1) sensitivity ethics influential positive and significant to internal audit quality. (2) moral reasoning strengthens influence positive sensitivity ethics to quality internal audit. (3) whistleblowing intentions strengthen influence positive sensitivity ethics to internal audit quality. (4) audit judgment strengthens influence positive sensitivity ethics to internal audit quality
22	(Prabangkara & Fitriany, 2021)	Moderate of professional skepticism: moral reasoning, independence, and auditor competence on audit quality	(1) auditor competence influences significant positive to audit quality. (2) moral reasoning and independence are not significant in a way directly. (3) however, when moderated by professional skepticism, moral reasoning and competence have an influence significant on audit quality; independence remains No moderated
23			

No	Writer	Title article	Findings / results
	(Lenggono, 2022.) Tirza Oktovianti Lenggono	The effect of auditor competence, independence, and moral reasoning on audit quality (empirical study at financial and development supervisory agency of Maluku province)	Auditor competence, independence, moral reasoning has influence positive and significant towards audit quality.
24	(Sari et al., 2021)	The effect of auditors' competence and moral reasoning towards audit quality with audit time budget as moderating	(1) the auditor's competence is influence positive and significant to audit quality. (2) moral reasoning has influence positive and significant to audit quality (3) moderation by audit time budget: moderation regarding competence not significant regarding audit quality and moderation on moral reasoning significant positive regarding audit quality
25	(Amir Hanif, 2025)	The influence of accountability, transparency, and moral reasoning on the audit quality of the inspectorate of west Sulawesi province	Accountability, transparency, and moral reasoning have influence positive and significant towards audit quality.
26	(Rahayuningsih & Widhiyani, 2019)	Moral reasoning and skepticism professional moderate influence independence to audit quality	(1) independence own influence positive to audit quality (2) moderation of moral reasoning and skepticism professional streng then influence positive independence to audit quality.

No	Writer	Title article	Findings / results
27	(Mukhtaruddin et al., 2019)	Independence as intervening variable in role conflict and role ambiguity on internal audit quality	(1) Role ambiguity and role conflict have a negative and significant effect on independence, (2) Role ambiguity and role conflict do not have a direct and significant effect on internal audit quality, (3) Independence as an intervening variable, role ambiguity and conflict actually have a significant effect on audit quality, (4) Auditor independence has a positive and significant effect on internal audit quality.
28	( Aswar et al., 2021)	Influence pressure time and conflict role to audit quality of auditors in the inspectorate Selayar	Pressure time and conflict role own influence negative and significant to audit quality of auditors in the inspectorate screen.
29	(Rusdi , 2	Influence Independence of Inspectorate Auditors to Audit Quality with Role Conflict as Variables Moderation	Auditor independence has influence positive significant to internal audit quality and role conflict are not influential direct significant to internal audit quality
30	(Litania, 2019)	Conflict role, ambiguity role, stress work, and quality of inspectorate audits province Bengkulu	(1) conflict role, ambiguity role influential positive and significant to stress auditor's work. (2) conflict role influential positive and significant to audit quality. (3) ambiguity roles and stress Work influential negative and

No	Writer	Title article	Findings / results
			significant to audit quality. (4) stress Work mediate part influence conflict role to audit quality

## DISCUSSION

Internal audit holds role strategic in modern organization because functioning ensures effectiveness internal control, governance company, and compliance to regulation. The quality of internal audits becomes gauge measuring in success function the Because reliable audit results can give mark plus for organization with identify risk as well as recommend improvements needed (Chang et al., 2019; Drogalas et al., 2015). In the study this, researcher use approach Systematic Literature Review (SLR) for identify and analyze various influencing factors internal audit quality from 30 articles published scientific papers between 2018 and 2025.

This study find that part big study previously use approach quantitative and collect data through questionnaire, showing trend for measure influence individual variables on internal audit quality (Ardillah & Chandra, 2022; Setyadi et al., 2024). The dominant theory used is theory agency and theory attribution, which explains connection between auditors as agents and parties concerned other in organization. Theories This important Because they highlight importance integrity, competence, and independence of auditors to ensure accountability and objectivity audit report. Factor affecting internal audit quality or as variables independent in study This find that the most significant factor is independence (18.37%), competence (16.33%), and pressure budget time (10.20%). This is show that factor technical and structural own role big in influence audit results. Meanwhile that, other factors such as integrity, auditor ethics, professionalism, and conflict role also have consistent influence to audit quality, although with greater proportion small.

Study this also reveals that auditor ethics have role as significant moderator variables in strengthen influence positive from other variables such as competence and integrity to audit quality (Setyadi et al., 2024; Puspitasari et al., 2019). However, in a number of studies, ethics No influential in a way significant to influence independence to the audit (Prasanti et al., 2019). This shows that influence intervariable often of a nature contextual, depending on conditions organization and culture applicable work.

Interestingly, technology information and understanding system information is also proven moderate connection between competence and audit quality in a number of research (Sihombing & Firmansyah, 2025; Adam, 2023), strengthens importance adoption technology in increase effectiveness of internal audit. This study concludes that for increase internal audit quality in general comprehensive, organization need focus attention to improvement auditor competence, maintaining independence in a way structural and operational, as well as manage pressure time in a way proportional.

## **CONCLUSION AND RECOMMENDATIONS**

Research This conclude that the quality of internal audits is greatly influenced by various factors. factors, good from aspect individual auditors and environment organization. The most dominant factor in determine audit quality is independence, auditor competence, and pressure budget time. In addition, integrity, ethics, experience work, and professionalism also has role important. Study results show that existence technology information as well as understanding system information can strengthen connection positive between factors the with internal audit quality. Approach quantitative with runway theory agency and attribution is most methods used in reviewed studies.

Based on findings said, the organization recommended For Keep going increase internal audit quality through development auditor competence, both in a way technical and ethical, through training and certification sustainable. In addition, it is important for organization for guard independence of internal auditors structural and operational for objectivity can awake. pressure budget time is also a must manage with good so as not to reduce audit quality. organizations also need to optimize use technology information as tool efficient audit support, as well as build culture strong ethics to create a transparent and trustworthy audit process.

## **ADVANCED RESEARCH**

Future research could focus on the role of information technology as a moderating variable in the relationship between competence, independence, and time pressure on internal audit quality. This focus is important because technology has the potential to strengthen or weaken the influence of these variables, but has not been widely studied in depth. Furthermore, research could also be directed at comparing the differences in the influence of these factors in the public and private sectors to examine the influence of the institutional context. Furthermore, the use of a qualitative or mixed-methods approach is recommended to explore auditors' and organizational leaders' perceptions of barriers and opportunities to improving internal audit quality.

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