



ISSN : 2722-7820 (Online)

Point of View Research Accounting and Auditing

<https://journal.accountingpointofview.id/index.php/povraa>



The Effect of Accountability, Audit Knowledge and Gender on Internal Auditor Performance

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Submission Info :

Editor : Muslim Muslim
Received 04 April 2021
Accepted 16 April 2021
Available online 28 April 2021

Keyword :

Accountability
Audit Knowledge
Gender
Internal Auditor
Performance

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Abstract

This study was conducted to analyze and examine the effect of accountability, audit knowledge, and gender on the performance of auditors at the Makassar City Regional Inspectorate. We used primary data by distributing questionnaires to all auditors at the Makassar City Regional Inspectorate, totaling 109 people. The sampling technique used the census method because the number of auditors at the Makassar City Regional Inspectorate was relatively small. Methods of data analysis using descriptive statistical analysis and multiple linear regression. The results showed that simultaneously or partially indicated that the variables of accountability, audit knowledge and gender had a positive and significant effect on the performance of internal auditors at the Makassar City Regional Inspectorate. Furthermore, of the three significant independent variables used in determining the level of internal auditor performance, it turns out that the audit knowledge variable has a dominant influence in improving the performance of internal auditors at the Makassar City Regional Inspectorate.



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1 Introduction

The budget managed by the government includes a reasonably large amount of funds and requires transparent and accountable accountability for the use of these funds (Rahim et al., 2020). It certainly requires fairly reliable supervision to ensure an equitable distribution of funds in all public sectors. The effectiveness and efficiency of using funds can benefit all levels of society (Muslim et al., 2019). On the other hand, the current phenomenon in Indonesia shows that the level of misappropriation and misuse of state-owned assets is relatively high (Hajering et al., 2019). It is evident from the number of officials who have been arrested for being involved in cases of fraud and misuse of state assets. Therefore, the government must safeguard the assets owned by the state by improving the quality of auditors' work. In the public sector, whether or not the quality of the auditor's work will affect the auditor's conclusion and indirectly also affects whether or not decisions will be taken by outsiders (Pratiwi et al., 2020). Thus, auditors must carry out their work and have a professional attitude to reduce violations or irregularities in the auditing process (Rahim et al., 2018; Wahyuni et al., 2020). It shows that accountability and professionalism are essential elements that an auditor must possess in

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supporting effective, efficient, transparent, accountable governance and free from corrupt practices, collusion, and nepotism.

In the administration of local government, Article 134 of Government Regulation Number 58 of 2005 concerning Regional Financial Management states that to improve performance, transparency, and accountability of regional financial management. Governors/Mayors/Regents regulate and administer SPI within the local government they lead. Therefore, it is necessary to design a system that regulates classifying, measuring, and disclosing all financial transactions to be compiled into financial statements. Financial statements are prepared to provide relevant information regarding the financial position and all transactions carried out by the government during one reporting period (Ahmad et al., 2018). In Law Number 17 of 2003 concerning State Finances, it is mandated that the government carry out state financial management practices using International Best Practices that lead to professional accounting practices. Furthermore, in Article 33 paragraph 3 PP No. 8 of 2006 concerning Financial Reporting and Performance of Government Agencies, it is regulated that the Provincial/Regency/City Inspectorate conducts audits or reviews of financial and performance reports in order to ensure the reliability of the information presented before it is submitted to the Governor/Regent/Mayor to the Financial Audit Board (BPK). As the Regional Government's Internal Supervisory Apparatus, the Regional Inspectorate conducts inspections, tests, and evaluates the performance of regional apparatus, regionally owned enterprises, and other regional businesses. The Regional Inspectorate is a pillar that functions as a supervisor and a guard in the implementation of programs contained in the Regional Revenue and Expenditure Budget. The function of the Regency/City Inspectorate is generally regulated in Article 4 of the Regulation of the Minister of Home Affairs Number 64 of 2007. In this article, it is stated that in carrying out the task of supervising government affairs, the Provincial, Regency/City Inspectorate has the following functions: (1) Planning of supervision programs; (2) formulation of policies and facilities for supervision; and (3) inspection, investigation, testing, and assessment of supervisory duties. The implementation of the functions of the Inspectorate must be maximized, including the Makassar City Regency Inspectorate.

The successful implementation of the duties and functions of the Makassar City Regency Inspectorate must be supported by the presentation of reports to government accounting standards. The local government financial reports must be prepared and presented by Government Regulation no. 71 of 2010 concerning Government Accounting Standards. The regional head must make a written statement that the financial statements presented are based on an adequate Internal Control System and Government Accounting Standards. Applicable laws and regulations can audit the local government's financial reports. BPK gave an Unqualified Opinion (WTP) on the financial statements of the Makassar City Government in 2015. The opinion given by BPK on the Regional Government Financial Reports (LKPD) is based on PP. 71 of 2010 concerning Government Accounting Standards and Permendagri Number 64 of 2013 concerning Implementation of Accrual-Based Government Accounting Standards (www.makassar, 2016). BPK's opinion on the Unqualified Central Government Financial Report (LKPP) has become the obsession of almost all local governments as a prestigious barometer to demonstrate accountability, transparency, compliance with applicable laws and regulations, and the professionalism of human resources involved in regional financial management in an area. One of the efforts made to obtain the WTP opinion is to improve the quality of human resources, including internal auditors.

Audits conducted by government auditors generally consist of performance audits and investigative audits (Pelu et al., 2020). A performance audit is an audit of the implementation of government agencies' duties and functions, which consists of an audit of economic aspects, efficiency, and an audit of effectiveness aspects. An investigative audit systematically searches, finds, and collects evidence to reveal whether or not an act and its perpetrators occurred to take further legal action. Internal auditing is one form of effort to prevent fraud and misuse of state assets. Therefore, it takes people who can have particular expertise in preventing things that result in losses that can occur in the government environment. In its function as an internal government supervisor and consultant, of course, the performance of the internal auditor will indirectly affect whether or not the decisions to be taken will be taken and affect the quality of the audit results.

In Mardisar & Sari (2007), auditor performance can be influenced by the sense of responsibility (accountability) that the auditor has in completing the audit work. Accountability is a social psychological impulse that a person has to complete his obligations to be accountable to his environment. According to

Messier & Quilliam (1992), Mardisar & Sari (2007) revealed that the accountability of auditors could improve the auditor's cognitive processes in making decisions. In the research of Mardisar & Sari (2007), accountability is measured by how much motivation the auditors have to complete the work correctly, effectively, transparently, and accountably. Therefore, accountability needs to be studied to know its effect on the performance of auditors at the Makassar City Regional Inspectorate.

An auditor's knowledge of the field of auditing can also affect the auditor's performance. According to Merdisar & Sari (2007), accountability interacts with the knowledge to produce good auditor performance. The tests carried out have a significant effect on the auditor's performance. Audit knowledge is a must-have for auditors because it is a crucial basis when auditing financial statements. Audit knowledge can be obtained from various formal training and extraordinary experiences in seminars, workshops, and directives from senior auditors to junior auditors. Knowledge can also be obtained from the frequency with which a public accountant performs the financial statement audit process. According to his knowledge, a person who does work will get better results than those who do not know their task. Differences in knowledge between auditors will affect how auditors complete a job (Brown & Stanner, 1983; Mardisar & Sari, 2007; Muslim et al., 2018; Rahim et al., 2019, Su'un et al., 2020). An auditor must be supported by knowledge of what and how the error occurred (Rahim et al., 2020).

Individual characteristics such as gender have distinguished individuals as an essential trait of human nature. The struggle for gender equality is related to social equality between men and women, based on the recognition that gender inequality is caused by structural and institutional discrimination (Halvorsen, 2019). Being male or female is not an option. It has become a package given by God, including one's character and characteristics. The extent to which these traits and characteristics can affect how a person works. Auditors, especially internal auditors, more commonly known as the Internal Supervisory Unit (SPI), is currently dominated by Adams. The composition of the men and women who work as auditors is very different. Indeed, this profession does not have anything to do with gender issues because the accountability required for this profession has nothing to do with gender. Nevertheless, the facts and data that exist, the presence of women in this profession is very minimal. According to Jamilah et al., (2007), gender is suspected to be one of the individual-level factors that also affects the performance of internal auditors, along with changes in task complexity and the influence of the level of compliance with ethics. The research findings of the cognitive and marketing psychological literature also state that women are thought to be more efficient and effective in processing information when there is more task complexity in decision-making than men. Ruegger & King (1992), Jamilah et al., (2007) stated that women generally have a higher level of moral judgment than men. Therefore, gender needs to be studied to know its influence on the performance of internal auditors at the Makassar City Regional Inspectorate.

Auditor performance is an act or implementation of examination tasks that the auditor has completed within a certain period based on skills, experience, and seriousness of time measured by considering quantity, quality, and timeliness (Ishak, 2018). In addition to the above factors, expertise, independence, ethics, and audit experience can also affect the quality of audit reporting. The quality of audit performance results is an auditor who carries out his primary duties and responsibilities effectively by preparing audit work papers, carrying out planning, coordinating, and evaluating effective follow-up audits, and the consistency of the audit reports. The indicators used are 1) Carrying out the main tasks and functions effectively; 2) preparing inspection work papers; 3) implementing planning and coordination; 4) Assessment of the effectiveness of follow-up audits; and 5) Consistency of audit reports.

Accountability is the manifestation of a person's or organizational unit's responsibility for managing resources that have been given and controlled in a series of achieving organizational goals via a medium in the form of periodic performance accountability reports. According to Mardiasmo (2009), accountability is the trust holder's obligation to be accountable, present, report, and disclose all activities and activities that are his responsibility to the trustee, who has the right and authority to ask for accountability. So, accountability is defined as the social-psychological impulse that a person has to account for something they have done to their environment or other people. Knowledge is a perception of something or an understanding of learning gained through formal education, training, and experience. Audit knowledge is defined by the auditor's level of understanding of a job, conceptually or theoretically. Mardisar & Sari (2007) explain that the difference in knowledge between auditors will affect how auditors complete a job. In detecting an error, an auditor must be

supported by knowledge of what and how the error occurred (Tubbs, 1992). According to Jamilah et al., (2007), gender is suspected to be one of the individual-level factors that also affects the quality of the work of internal auditors, along with changes in task complexity and the influence of the level of compliance with ethics.

2 Research Method

We conducted this study at the Makassar City Regional Inspectorate Office with a total population of 109 people. Sugiyono (2010) believes that with a minor or small population, the proper technique to determine the sample is to make the entire population sample (census method). Our research data was obtained by spreading the draft questions in a questionnaire with measurements using an ordinal scale with five categories of answers such as (strongly disagree = 1, disagree = 2, quite agree = 3, agree = 4, and strongly agree = 5. The data were then analyzed with a descriptive method by describing the characteristics of the respondents and presenting the average tendency of the answers. Processing using the SPSS tool through several stages of testing the data's quality and validity, such as testing the validity, reliability, normality test, heteroscedasticity, and autocorrelation. Furthermore, testing the research hypothesis using the linear regression analysis method doubled to determine the effect of accountability, audit knowledge, and gender on the performance of internal auditors at the Makassar City Regional Inspectorate. The formula used is:

$$Y = b_0 + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Information:

Y	= Internal auditor performance –
X1	= Accountability
X2	= Audit knowledge
X3	= Gender
b1-b3	= Regression Coefficient
e	= Error

3 Result and Discussion

Result

The data collected and analyzed was only 108 people out of 109 questionnaires in circulation because there was only 1 questionnaire that could not be returned. According to the demographic data presented in Table 1, the majority of the sexes are male, with as many as 91 people (84.30%), while women are fewer, with as few as 17 people (15.70%). Based on age-related information. According to the data collected, the most respondents were aged 29-36 years, namely 45 people or around 41.67%, followed by the age level of 21-28 years, as many as 30 people or around 27.79%, and the age level of 37-44 years, as many as 26 people or around 24.07%, while the fewest respondents were aged 45-52 years, as many as 7 people or around 6.48%. It means that respondents generally have a reasonably good understanding and significant responsibility for their work. Based on the level of education obtained, there are varied data. The data collected shows that the S1 level is the most significant respondent, namely 62 people (57.40%), followed by the Diploma education level, as many as 30 people (27.80%). In comparison, minor education in S2 only 16 people (14.80%). The working period of respondents who occupy the highest proportion is 35 people (32.41%) for 11-15 years of service, and then followed by 6-10 years of service as many as 28 people (25.93%), 16-20 years of service as many as 16 people (14.81%) and working period of 21-25 years as many as 14 people (12.96%). Meanwhile, 13 people (1.85%) were aged 5 and under, which was the lowest proportion. However, the service period of Makassar City Regional Inspectorate employees already sufficient experience of completing work properly. At the same time, new employees must continue to improve their abilities by participating in various educational and training activities organized by the office or by taking courses to support proper task completion.

Table 1. Validity and reliability test results of research instruments

Variabel	Instrumen	Correlation	Cronbach Alpha	Result
Accountability	X1.1	0,774	0,968	Valid & Reliable
	X1.2	0,806		
	X1.3	0,770		
	X1.4	0,866		
Audit Knowledge	X2.1	0,808	0,969	Valid & Reliable
	X2.2	0,773		
	X2.3	0,798		
	X2.4	0,890		
Gender	X3.1	0,751	0,967	Valid & Reliable
	X3.2	0,782		
	X3.3	0,889		
	X3.4	0,802		
Performance Auditor	Y.1	0,815	0,969	Valid & Reliable
	Y.2	0,791		
	Y.3	0,857		
	Y.4	0,703		
	Y.5	0,785		

The results of the validity test, as shown in Table 1, show that the r-calculated value of the 17 statement items is between 0.703 to 0.890. At the obtained 0.05 level, the r-count value exceeds the r-table value of $n = 108$, obtained at $r \text{ table} = 0.195$. All statement items on the questionnaire are valid or able to reveal something to be measured to be used for further analysis. The Corrected item-total correlation (r-count) internal auditor performance variable is between 0.703 – 0.857, the accountability variable is between 0.770 – 0.886, audit knowledge is between 0.773 – 0.890, and gender is between 0.751 – 0.889. It shows the value of $r \text{ arithmetic} > r \text{ table } 0.195$, which indicates that all statements used in this study are valid. Furthermore, the instrument in this study is reliable or reliable if used several times to measure the same object. Cronbach's alpha, which divides the items into two or more parts, can be used to test the reliability of the research instrument. Suppose $r \text{ count} > \text{critical value of } r \text{ table Product Moment}$. In that case, the research data is considered reliable or reliable for input in the data analysis process to test the research hypothesis.

The reliability test results of all statement items in the study showed the Cronbach Alpha value of 0.970, which indicates the level of consistency of the research instrument used is 97%. It means that if the questionnaire in this study will be used repeatedly on the population. It will provide high objectivity, stability, accuracy, and consistency values to measure the effect of accountability, audit knowledge, gender on the performance of internal auditors at the Makassar City Regional Inspectorate. Furthermore, the normality test results in this study have met the requirements of the normality assumption of the data, so that it is expected that the results will be good or by the classical assumptions of regression. Regression is said to be good if regression does not have multicollinearity in it so that no disturbance is expected to occur in the regression. The existence of multicollinearity can be seen through the value of VIF (Variance Inflation Factors) or the tolerance value, that is, if the VIF value is < 10 or vice versa by looking at the tolerance value > 0.1 .

Table 2. Multicollinearity Test Results

Model	Collinearity Statistic	
	Tolerance	VIF
1 (constant)		
Accountability (X_1)	0,286	3,496
Audit knowledge (X_2)	0,346	2,890
Gender (X_3)	0,159	6,286

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questionnaire in this study will be used repeatedly on the population. It will provide high objectivity, stability, accuracy, and consistency values to measure the effect of accountability, audit knowledge, gender on the performance of internal auditors at the Makassar City Regional Inspectorate. Furthermore, the normality test results in this study have met the requirements of the normality assumption of the data, so that it is expected that the results will be good or by the classical assumptions of regression. Regression is said to be good if regression does not have multicollinearity in it so that no disturbance is expected to occur in the regression. The existence of multicollinearity can be seen through the value of VIF (Variance Inflation Factors) or the tolerance value, that is, if the VIF value is < 10 or vice versa by looking at the tolerance value > 0.1 .

Table 3. Coefficient of Determination Test Results (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.938 ^a	.879	.876	.18440

Table 3 shows that the magnitude of the coefficient of determination (R²) is 0.879 or 87.9%. This coefficient of determination states that accountability, audit knowledge, and gender, can explain the internal auditor performance variable at the Makassar City Regional Inspectorate, which is 87.9%. In comparison, the remaining 12.1% is influenced by other variables not included in the study. Furthermore, simultaneous testing aims to see the effect of all independent variables. In this case, accountability, audit knowledge, gender, and the dependent variable (internal auditor performance) at the Makassar City Regional Inspectorate by looking at the F-count value.

Table 4. Simultaneous Test Results (Test F)

Model	Sum of Squares	Df	Mean Square	F	Sig
1 Regression	25.690	3	8.563	251.839	.000 ^a
Residual	3.536	104	.034		
Total	29.227	107			

Table 4 shows that simultaneously the variables of accountability, audit knowledge, and gender have a positive and significant effect on the performance of internal auditors at the Makassar City Regional Inspectorate. Partial hypothesis testing is used to see the effect of independent variables, in this case, accountability, audit knowledge, and gender, partially on the dependent variable (internal auditor performance) at the Makassar City Regional Inspectorate. Partial test results can be seen through the t-count value.

Table 5. Partial Testing Results (t-test)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig
	B	Std. Error	Beta		
1 (Constant)	.235	.168		1.394	.166
X1	.246	.059	.266	4.170	.000
X2	.502	.084	.534	5.987	.000
X3	.190	.090	.181	2.112	.037

Table 5 shows that the variables of accountability, audit knowledge, and gender, individually have a positive and significant effect on the performance of internal auditors at the Makassar City Regional Inspectorate. The existence of a significant influence can be seen from the t-count value obtained is greater than the t-table (1.983) and can also be known through the level of significance where the significance value is less than 0.05, namely accountability ($0.000 < 0.05$) or significant, knowledge audit ($0.000 < 0.05$) or significant, and gender ($0.037 < 0.05$) or significant. Of the three significant independent variables, the dominant influence is employee audit knowledge.

Discussion

Accountability is the trust holder's obligation to provide accountability, present, report, and disclose all activities and activities that respond to the party, granting the trust the right and authority to demand such accountability. The partial test results show that the accountability variable has a positive and significant effect on the performance of the internal auditors at the Makassar City Regional Inspectorate. The significant influence shown by accountability is primarily determined by the magnitude of the role of the indicators that shape it, namely: the auditor's obligation to provide accountability for audit results; the auditor's obligation to present audit results; the auditor's obligation to report audit results; and the auditor's obligation to disclose all audit activities. The results of this study are due to the auditor's obligation to provide accountability for audit results, auditors for presenting audit results, auditors for reporting audit results, and the auditor's obligation to disclose all audit activities. Thus, the four indicators can form accountability variables. However, these indicators still need to be improved, especially indicators that provide a relatively low mean value, so that the performance of internal auditors can be improved in the future. The results of this study are supported by the accountability theory proposed by (Mursalim & Ahmad, 2020), which explains that accountability is a characteristic that underlies a person's ability to show good work performance in a particular field of work, role, or situation. Employee accountability consists of knowledge, skills, and attitudes adapted to the field of work required by the organization to produce better performance. Thus, it can be said that accountability is one of the essential factors that support the improvement of internal auditor performance. These results prove the results of research conducted by (Ardini, 2010; Afridzal, 2016), whose results conclude that the accountability variable has a significant influence on the performance of internal auditors.

Knowledge of the various patterns associated with possible errors in financial statements is essential for planning an effective audit. The partial test results show that the audit knowledge variable has a significant effect on the performance of the internal auditors at the Makassar City Regional Inspectorate. It means that audit knowledge can support the improvement of the performance of internal auditors at the Makassar City Regional Inspectorate. The significant influence shown by audit knowledge is primarily determined by the magnitude of the role of the indicators that shape it, namely: Auditors have a broad understanding of auditing; audit knowledge is acquired through formal education; audit knowledge is acquired through training, and the auditor can detect an error in the audit object. This significant influence is because the auditor has a broad understanding of auditing. Audit knowledge is obtained through formal education and training so that the auditor can detect an error in the audit object (Rahim et al., 2019). Thus, the four indicators can be said to be able to form the audit knowledge variable. The results of this study are supported by the theory of audit knowledge proposed by Salsabila & Prayudiawan, (2011), proving that knowledge can affect the relationship between accountability and the quality of the auditor's work. It can be concluded that the audit knowledge variable is an essential factor and ranks first in improving the performance of internal auditors at the Makassar City Regional Inspectorate. Therefore, the indicators that make up the audit knowledge variable need to be improved and maintained at a minimum so that the performance of internal auditors can be improved in the future. This study proves that the audit knowledge variable has a positive and significant effect on the performance of internal auditors at the Makassar City Regional Inspectorate, which means that with increased knowledge of auditing, the performance of internal auditors will also increase.

Gender is a visible difference between men and women in terms of values and behavior. The partial test results show that the gender variable has a positive and significant effect on the performance of the internal auditors at the Makassar City Regional Inspectorate. It means that gender can support the improvement of the performance of internal auditors at the Makassar City Regional Inspectorate. The significant influence shown by gender is primarily determined by the magnitude of the role of the indicators that shape it, namely: male auditors have a high commitment compared to women; male auditors have better career opportunities than women; male auditors are more responsible than women, and male auditors are better able to work well than women. This significant influence is due to gender having a high commitment, having better career opportunities, being responsible, and working well compared to women. Thus, the four indicators can form the gender variable. However, these indicators still need to be improved, especially indicators that provide a relatively small mean value so that the performance of internal auditors can be improved in the future. The

dominant indicator in shaping the gender variable at the Makassar City Regional Inspectorate is that male auditors are better able to work well than women, followed by indicators of male auditors having a high commitment compared to women, and male auditors' indicators career opportunities better than women. Meanwhile, the indicator that male auditors are more responsible than women gives a minor proportion in shaping the gender variable then followed by the gender indicator because of the approach or kinship, meaning that gender is not carried out because of the approach or kinship system but is based on the employee's ability. It will undoubtedly get considerable compensation according to the workload he faces. Then the gender indicator is based on work performance, meaning that gender is carried out because employees have reliable achievements to complete all tasks during the transfer. However, the four indicators of the audit knowledge variable, both the validity test and the reliability test, point to the value of $r\text{-count} > r\text{ table}$, which means that each statement item from the gender variable used in this research is valid and reliable.

The results of this study are supported by the gender theory proposed by Jamilah et al., (2007), which states that gender is thought to be one of the individual-level factors that also affect the quality of the work of internal auditors, along with changes in task complexity and the effect of compliance with ethics. According to research findings from the cognitive psychology and marketing literature, women are thought to be more efficient and effective than men in processing information when decision-making complexity is more significant. Ruegger & King (1992) and Jamilah et al., (2007) stated that women generally have a higher level of moral judgment than men. Thus, gender can support the improvement in the performance of the internal auditors at the Makassar City Regional Inspectorate. It can be concluded that the gender variable is an essential factor and ranks third in improving the performance of internal auditors at the Makassar City Regional Inspectorate. Therefore, the indicators that make up the gender variable still need to be maximally empowered so that the performance of internal auditors can be improved in the future. This study proves that the gender variable has a positive and significant influence on the performance of internal auditors at the Makassar City Regional Inspectorate, which means that the more effective gender activities are, the performance of internal auditors will also increase. It is in line with the results of research conducted by Sembiring, (2015), whose results conclude that gender has a significant influence on the performance of internal auditors.

4 Conclusions

Based on the description and analysis, the results shown in the previous chapter can be concluded as follows: The test results simultaneously or partially indicate that the variables of accountability, audit knowledge, and gender have a positive and significant effect on the performance of internal auditors at the Makassar City Regional Inspectorate. Of the three significant independent variables used in determining the level of internal auditor performance, it turns out that the audit knowledge variable has a dominant influence on improving the performance of internal auditors at the Makassar City Regional Inspectorate. This study suggests that audit knowledge, accountability, and gender should be considered in formulating a policy related to improving the performance of internal auditors. However, the indicators that still provide the smallest proportion of shaping the three variables need to be maximally empowered, including expertise in the appropriate field. Work is improved, providing opportunities for career development for each employee, and gender-based work performance is further improved. Considering that audit knowledge has a dominant influence on the performance of internal auditors, it is advisable to maintain policies related to employee audit knowledge, such as the salary received is sufficient for a month's family needs, the provision of allowances for the workload, awarding awards for employee performance, and providing opportunities for career development for each employee. Meanwhile, work mutations still need to be improved because they have a relatively lower impact by understanding every employee who excels in the importance of mutation as a punishment for employees who abuse their authority and learning for new employees who abuse their authority to excel.

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