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**FACTORS INFLUENCING INTERNAL AUDITOR'S PERFORMANCE  
IN MALAYSIA**



**Thesis Submitted to**  
**Tunku Puteri Intan Safinaz School of Accountancy**  
**Universiti Utara Malaysia**  
**In Fulfilment of the Requirement for the**  
**Master of Science (International Accounting)**  
**2023**



**Kolej Perniagaan**  
(College of Business)  
**Universiti Utara Malaysia**

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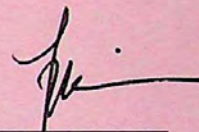
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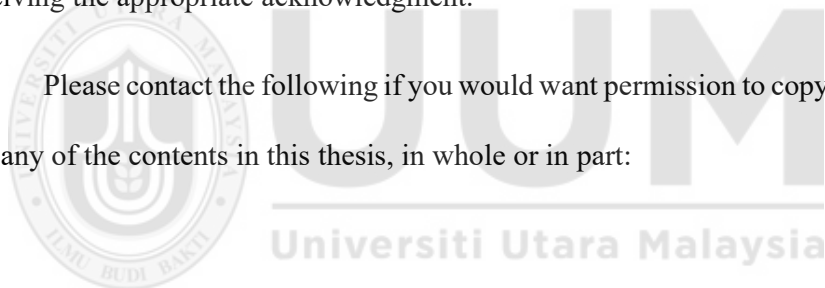


  
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## ABSTRACT

This study aims to analyse the relationship between management support, internal auditor independence, internal auditor technical competence, and quality of internal audit work on internal auditor's performance in Malaysia. This research is a quantitative study, and the data was gathered through the collection of primary data from the target population. The target respondents are 150 internal auditors who working at big-four firms, public listed companies, and non-public listed companies. The number of samples collected and used in this study is 120 respondents. Besides that, the data collection method used in this study was by distributing questionnaires to the respondents. Methods of data analysis using multiple linear regression analysis with the help of the SPSS Statistics Version 29 software application. Based on the results of data analysis, it was found that: 1) Management support has a positive influence towards internal auditor's performance; 2) Internal auditor independence has a negative influence towards internal auditor's performance; 3) Internal auditor technical competence has a positive influence towards internal auditor's performance; and 4) Quality of internal audit work has a negative influence towards internal auditor's performance.

**Keywords:** internal auditor's performance, management support, internal auditor independence, internal auditor technical competence, quality of internal audit work.



## ABSTRAK

Kajian ini bertujuan untuk menganalisis hubungan antara sokongan pengurusan, kebebasan juruaudit dalaman, kecekapan teknikal juruaudit dalaman, dan kualiti kerja audit dalaman terhadap prestasi juruaudit dalaman di Malaysia. Kajian ini merupakan kajian kuantitatif, dan data dikumpul melalui pengumpulan data primer daripada populasi sasaran. Responden sasaran ialah 150 juruaudit dalaman yang bekerja di firma empat besar, syarikat tersenarai awam dan syarikat bukan senarai awam. Bilangan sampel yang dikumpul dan digunakan dalam kajian ini adalah seramai 120 orang responden. Selain itu, kaedah pengumpulan data yang digunakan dalam kajian ini adalah dengan mengedarkan borang soal selidik kepada responden. Kaedah analisis data menggunakan analisis regresi linear berganda dengan bantuan aplikasi perisian SPSS Statistics Version 29. Berdasarkan hasil analisis data, didapati bahawa: 1) Sokongan pengurusan mempunyai pengaruh positif terhadap prestasi juruaudit dalaman; 2) Kebebasan juruaudit dalaman mempunyai pengaruh negatif terhadap prestasi juruaudit dalaman; 3) Kecekapan teknikal juruaudit dalaman mempunyai pengaruh positif terhadap prestasi juruaudit dalaman; dan 4) Kualiti kerja audit dalaman mempunyai pengaruh negatif terhadap prestasi juruaudit dalaman.

**Kata kunci:** prestasi juruaudit dalaman, sokongan pengurusan, kebebasan juruaudit dalaman, kecekapan teknikal juruaudit dalaman, kualiti kerja audit dalaman.



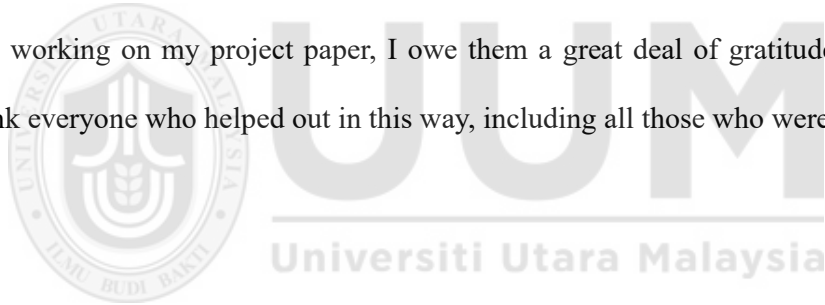
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## TABLE OF CONTENTS

CERTIFICATION OF THESIS WORK.....	i
PERMISSION TO USE.....	ii
ABSTRACT.....	iii
ABSTRAK.....	iv
ACKNOWLEDGEMENT.....	v
LIST OF TABLES.....	x
LIST OF FIGURES.....	xi
LIST OF ABBREVIATIONS.....	xii
CHAPTER 1.....	14
INTRODUCTION.....	1
1.0 Introduction.....	1
1.1 Problem statement.....	5
1.3 Research questions.....	8
1.4 Research objective.....	9
1.5 Scope of research.....	9
1.6 Significance of research.....	10
1.6.1 Theoretical Significant.....	10
1.6.2 Practical Significant.....	11
1.7 Key definition of terms.....	12
1.8 Organisation of research.....	13
CHAPTER 2.....	14
LITERATURE REVIEW & HYPOTHESES DEVELOPMENT.....	14
2.0 Introduction.....	14
2.1 Definition and Conceptualization of Variables of Study.....	14
2.1.1 Internal auditor's performance.....	14
2.1.2 Management support.....	16
2.1.3 Internal auditor independence.....	17

2.1.4 Internal auditor technical competence.....	19
2.2 Previous study on variables.....	22
2.2.1 Management support.....	22
2.2.2 Internal auditor independence.....	24
2.2.3 Internal auditor technical competence.....	26
2.2.4 Quality of internal audit work.....	27
2.3 Hypotheses development .....	28
2.3.1 The effect of management support on internal auditor’s performance in Malaysia .....	28
2.3.2 The effect of internal auditor independence on internal auditor’s performance in Malaysia.....	30
2.3.3 The effect of internal auditor technical competence on internal auditor’s performance in Malaysia.....	32
2.3.4 The effect of quality of internal audit work on internal auditor’s performance in Malaysia.....	33
2.4 Conceptual framework.....	34
2.5 Underpinning theory .....	34
2.5.1 Agency theory .....	34
2.5.2 Resources-Based theory.....	36
2.6 Chapter summary .....	38
<b>CHAPTER 3 .....</b>	<b>40</b>
<b>METHODOLOGY .....</b>	<b>40</b>
3.0 Introduction.....	40
3.1 Research Design .....	40
3.2 Population, Sample, And Sampling Technique & Unit of Analysis .....	42
3.3 Questionnaire design.....	44
3.4 Research measurement/ Instrument .....	48
3.5 Data collection strategy .....	49
3.6 Data analysis technique .....	50
3.6.1 Validity test .....	51

3.6.2 Reliability test.....	51
3.6.3 Hypotheses test.....	52
3.7 Chapter summary .....	54
<b>CHAPTER 4.....</b>	<b>55</b>
<b>RESULTS AND DISCUSSION.....</b>	<b>55</b>
4.0 Introduction.....	55
4.1 Descriptive Analysis.....	55
4.1.1 Demographic Data .....	55
4.1.2 Descriptive Statistical Analysis .....	58
4.2 Validity Test .....	60
4.3 Reliability Test.....	61
4.4 Hypothesis Test.....	61
4.4.1 Coefficient of Determination.....	61
4.4.2 Partial Regression Test (t test) .....	62
4.5 Discussion of Research Findings.....	63
4.5.1 The Effect of Management Support on the Internal Auditor’s Performance ....	63
4.5.2 The Effect of Internal Auditor Independence on the Internal Auditor’s Performance .....	64
4.5.3 The Effect of Internal Auditor Technical Competence on the Internal Auditor’s Performance .....	65
4.5.4 The Effect of Quality of Internal Audit Work on the Internal Auditor’s Performance .....	66
4.6 Summary.....	66
<b>CHAPTER 5.....</b>	<b>68</b>
<b>CONCLUSION AND RECOMMENDATIONS.....</b>	<b>68</b>
5.0 Introduction.....	68
5.1 Discussion.....	68
5.2 Implications of The Study .....	70
5.3 Limitation of The Study .....	71
5.4 Recommendation for the Future Research.....	72

**5.5 Conclusion .....73**  
**6.0 REFERENCE .....76**  
**7.0 APPENDICES .....85**



## LIST OF TABLES

Table 4.1: Distribution and Return of Questionnaires .....	56
Table 4.2: Characteristics of Respondents .....	56
Table 4.3: Descriptive Statistical Test Results .....	58
Table 4.4: Validity Test Results.....	60
Table 4.5: Reliability Test Results.....	61
Table 4.6: Coefficient of Determination Test Results .....	62
Table 4.7: Partial Regression Test (t-Test) Results.....	62

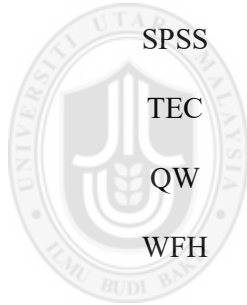


## LIST OF FIGURES

Figure 2.1 Conceptual framework.....	34
Figure 3.1: Total number of MIA members .....	43
Figure 3.2: Members' employment distribution.....	43
Figure 3.3: Statement on The Internal Auditor's Performance Variable Used in the Questionnaire .....	45
Figure 3.4: Statement on The Management Support Variable Used in the Questionnaire. ....	45
Figure 3.5: Statement on The Internal Auditor Independence Variable Used in the Questionnaire. ....	46
Figure 3.6: Statement on The Internal Auditor Technical Competence Variable Used in the Questionnaire. ....	46
Figure 3.7: Statement on The Quality of Internal Audit Work Variable Used in the Questionnaire .....	47

## LIST OF ABBREVIATIONS

Abbreviation	Description of Abbreviation
IIA	Institute of Internal Auditors
INDP	Internal Auditor Independence
IAP	Internal Auditor's Performance
MLR	Multiple Linear Regression
MIA	Malaysian Institute of Accountants
MS	Management Support
OLS	Ordinary Least-Squares
SPSS	Statistical Product for Service Solution
TEC	Internal Auditor Technical Competence
QW	Quality of Internal Audit Work
WFH	Work From Home



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# CHAPTER 1

## INTRODUCTION

### 1.0 Introduction

Internal audit function now occupies a much more important role within the company than it did in the past due to corporate scandals that have stunned the globe in the past 30 years (Betti, 2021). Boards of directors and senior management are faced with a variety of difficulties related to its operations, such as identifying and preventing severe financial crimes and business threats. Internal audits are a good way for businesses to lower risks and improve performance (Mucha, 2021).

To make internal audits work better, each element should be looked at in the context of the law and professional norms. Government agencies and professional organisations changed the law to enhance the potency of internal audits in corporate governance, which includes control processes and risk management. This was done after fraudulent financial reporting caused the economy to crash in the 20th century. Internal auditing is an impartial, independent process of verification and advice that aims to improve and fortify an organization's operational procedures (IIA, 2019). By enabling an organisation to pursue its objectives systematically and in compliance with the right execution process, it helps to evaluate and enhance the efficacy of internal control, risk management, and governance procedures.

The effectiveness of an internal audit may be judged by how effectively it assists an organisation in achieving its objectives and how variously it provides value to the organisation's efforts. Researchers from all over the world have studied the success of internal audits because they are so important to organisations (Mihret and Yismaw, 2007, Arena and Azzone, 2009, Baharud-din et al., 2014, Alzeban and Gwilliam, 2014,

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## 7.0 APPENDICES

### Appendix 1: Questionnaire

Section 1 of 13

### Questionnaire On The Factors Influencing Internal Auditor's Performance in Malaysia

I am Master Degree candidate and currently working on my Master Project Paper with a proposed title of 'Factor Influencing Internal Auditor's Performance in Malaysia'.

There are 6 sections in this questionnaire that should be answered. All the responses only used for academic purposes. Thus, your identity will private and confidential.

Your participation in answering this questionnaire and your feedback will be much appreciated. Thank you in advance for your time.

After section 1 Continue to next section

Section 2 of 13

#### SECTION A - DEMOGRAPHIC PROFILE

Instruction: The following item are related to personal information. Please answer the following items. Your personal information will be kept confidential.

Gender: \*

Female

Male

Age: \*

20 to 29

30 to 39

40 - 49

50 - 59

60 and above

Working experience: \*

Less than 5 years

5 to 10 years

11 to 15 years

More than 15 years

Education degree: \*

Bachelor's

Master's

PhD

Professional qualification: \*

Yes (MIA)

No

---

Job Position: \*

Internal Auditor

Deputy head of internal auditor department

Head of internal auditor department

Internal auditor assistance

---

Working sector: \*

Big Four

Public listed companies

Non-public listed companies

After section 2 Continue to next section

Section 3 of 13

**SECTION B: INTERNAL AUDITOR'S PERFORMANCE**

Instruction: The following item are related to internal auditor's performance. Please indicate your degree of agreement by selecting one of five response categories indicated in the scale of 1 to 5 (1= Strongly Disagree, 2= Disagree, 3= Neutral, 4= Agree, 5= Strongly Agree). Please SELECT the number that best suits with your conditions

Internal audit is conducted in compliance with the audit chapter, audit manual and legal requirement of the company.

1 2 3 4 5

Strongly disagree      Strongly agree

---

The engagement results are communicated in a timely manner by the internal audit.

1 2 3 4 5

Strongly disagree      Strongly agree

---

Appropriate recommendations of an internal audit improve the process of organisation.

1 2 3 4 5

Strongly disagree      Strongly agree

Internal audit evaluates and improve e-governance and internal control process effectiveness.

1 2 3 4 5

Strongly disagree      Strongly agree

---

Reliable financial information and the integrity of financial reporting are reviewed by internal audit.

1 2 3 4 5

Strongly disagree      Strongly agree

---

A follow-up process is conducted by internal audit to confirm that corrective actions have been effectively conducted

1 2 3 4 5

Strongly disagree      Strongly agree

After section 3 Continue to next section

Section 4 of 13

**SECTION C: MANAGEMENT SUPPORT**

Instruction: The following item are related to management support. Please indicate your degree of agreement by selecting one of five response categories indicated in the scale of 1 to 5 (1= Strongly Disagree, 2= Disagree, 3= Neutral, 4= Agree, 5= Strongly Agree). Please SELECT the number that best suits with your conditions.

The support from senior management for internal auditor is achieved to the internal auditors' expectations on the performance.

1 2 3 4 5

Strongly disagree      Strongly agree

---

Internal auditors performed duties and responsibilities are supported by senior managers.

1 2 3 4 5

Strongly disagree      Strongly agree

---

Adequate organisational budget enables the internal audit department to perform audit plan.

1 2 3 4 5

Strongly disagree      Strongly agree

Internal auditors receive sufficient support and encouragement from senior management for training and developing internal audit. \*

1 2 3 4 5

Strongly disagree      Strongly agree

After section 4 Continue to next section -

Section 5 of 13

**SECTION D: INTERNAL AUDITOR INDEPENDENCE**

Instruction: The following item are related to internal auditor independence. Please indicate your degree of agreement by selecting one of five response categories indicated in the scale of 1 to 5 (1= Strongly Disagree, 2= Disagree, 3= Neutral, 4= Agree, 5= Strongly Agree). Please SELECT the number that best suits with your conditions.

Internal auditor has a lack of independence to conduct their professional obligations and duties. \*

1 2 3 4 5

Strongly disagree      Strongly agree

The internal audit department has no right directly to communicate directly with senior management other than the finance director. \*

1 2 3 4 5

Strongly disagree      Strongly agree

Conflicts of interest are rarely present in the internal auditors' work. \*

1 2 3 4 5

Strongly disagree      Strongly agree

Management has little interference in internal auditor's work. \*

1 2 3 4 5

Strongly disagree      Strongly agree

Internal auditors have no right to freely access all human resources and organisations departments. \*

1 2 3 4 5

Strongly disagree      Strongly agree

Internal auditors are not required to perform non-assurance activities. \*

1 2 3 4 5

Strongly disagree      Strongly agree

After section 5 Continue to next section -

**SECTION E: INTERNAL AUDITOR TECHNICAL COMPETENCE**

Instruction: The following items are related to internal auditor technical competence. Please indicate your degree of agreement by selecting one of five response categories indicated in the scale of 1 to 5 (1= Strongly Disagree; 2= Disagree; 3= Neutral; 4= Agree; 5= Strongly Agree). Please SELECT the number that best suits with your conditions.

Internal auditors have enough appropriate experience to understand and evaluate the systems<sup>\*</sup> of the organisation.

	1	2	3	4	5	
Strongly disagree	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Strongly agree

Internal auditors have appropriate knowledge and skills in different areas.<sup>\*</sup>

	1	2	3	4	5	
Strongly disagree	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Strongly agree

Internal audit functions have an adequate internal audit manual to guide the work of the internal audit.<sup>\*</sup>

	1	2	3	4	5	
Strongly disagree	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Strongly agree

Continuous professional development activities are undertaken by internal auditors.<sup>\*</sup>

	1	2	3	4	5	
Strongly disagree	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Strongly agree

The professional qualifications and training of internal auditors are at higher level.<sup>\*</sup>

	1	2	3	4	5	
Strongly disagree	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Strongly agree

Training courses and the development of internal auditors are invested in consistently.<sup>\*</sup>

	1	2	3	4	5	
Strongly disagree	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Strongly agree

After section 6 Continue to next section

**SECTION F: QUALITY OF THE INTERNAL AUDIT WORK**

Instruction: The following items are related to quality of internal audit work. Please indicate your degree of agreement by selecting one of five response categories indicated in the scale of 1 to 5 (1= Strongly Disagree; 2= Disagree; 3= Neutral; 4= Agree; 5= Strongly Agree). Please SELECT the number that best suits with your conditions.



Annual audit plan is completely determined by the internal auditor. \*

1 2 3 4 5

Strongly disagree      Strongly agree

---

Internal audit can cover all organisational units and all issues. \*

1 2 3 4 5

Strongly disagree      Strongly agree

---

Regular follow-ups are performed by the internal auditors to examine recommendations taken \*  
to correct any problems found.

1 2 3 4 5

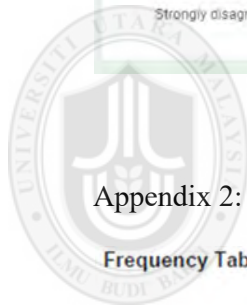
Strongly disagree      Strongly agree

---

The areas audited are very significant to the organisation. \*

1 2 3 4 5

Strongly disagree      Strongly agree



UUM

## Appendix 2: Frequency Table for Demographic Data Analysis

### Frequency Table Universiti Utara Malaysia

#### Gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	54	45.0	45.0	45.0
	Female	66	55.0	55.0	100.0
	Total	120	100.0	100.0	

#### Age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	20 to 29	19	15.8	15.8	15.8
	30 to 39	41	34.2	34.2	50.0
	40 to 49	30	25.0	25.0	75.0
	50 to 59	30	25.0	25.0	100.0
	Total	120	100.0	100.0	

#### Work Experience

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Less than 5 years	15	12.5	12.5	12.5
	5 to 10 years	35	29.2	29.2	41.7
	11 to 15 years	39	32.5	32.5	74.2
	More than 15 years	31	25.8	25.8	100.0
	Total	120	100.0	100.0	

### Education Degree

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Bachelor's	89	74.2	74.2	74.2
	Master's	31	25.8	25.8	100.0
Total		120	100.0	100.0	

### Professional Qualification

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes (MIA)	76	63.3	63.3	63.3
	No	44	36.7	36.7	100.0
Total		120	100.0	100.0	

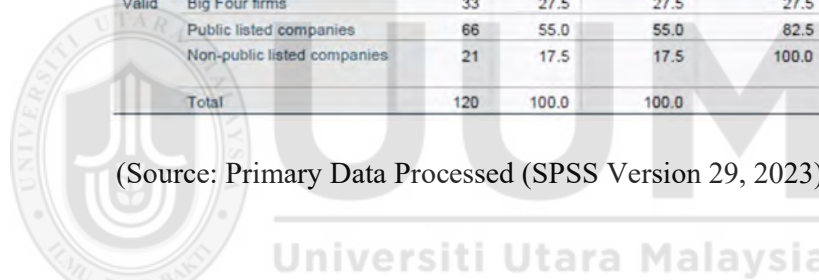
### Job Position

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Internal Auditor	38	31.7	31.7	31.7
	Deputy head of internal auditor department	42	35.0	35.0	66.7
	Head of internal auditor department	40	33.3	33.3	100.0
Total		120	100.0	100.0	

### Working Sector

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Big Four firms	33	27.5	27.5	27.5
	Public listed companies	66	55.0	55.0	82.5
	Non-public listed companies	21	17.5	17.5	100.0
Total		120	100.0	100.0	

(Source: Primary Data Processed (SPSS Version 29, 2023))



### Appendix 3: Statistics Table for Descriptive Statistical Analysis

### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
IAP	120	4.00	5.00	4.5806	.44856
MS	120	4.00	5.00	4.5604	.40738
INDP	120	4.00	5.00	4.4931	.27193
TEC	120	4.00	5.00	4.4194	.48313
QW	120	3.00	5.00	4.3875	.44302
Valid N (listwise)	120				

(Source: Primary Data Processed (SPSS Version 29, 2023))

Appendix 4: Validity Test Table for Dependent Variable (Internal Auditor Performance)

		Correlations						Total IAP
		Internal auditors conducted in compliance with the audit chapter audit manual	The engagement results are communicated in a timely manner by the internal	Appropriate recommendations of an internal auditor improve the process for	Internal auditors evaluate and improve internal controls	Reliable financial information and integrity of financial reporting	A follow-up process is conducted by internal auditors to confirm that correct	
Internal auditors conducted in compliance with the audit chapter audit manual	Pearson Correlation	1	.981**	.647**	.647**	.771**	.785**	.875**
	Sig. (2-tailed)		<.001	<.001	<.001	<.001	<.001	<.001
	N	120	120	120	120	120	120	120
The engagement results are communicated in a timely manner by the internal	Pearson Correlation	.981**	1	.660**	.660**	.787**	.801**	.886**
	Sig. (2-tailed)	<.001		<.001	<.001	<.001	<.001	<.001
	N	120	120	120	120	120	120	120
Appropriate recommendations of an internal auditor improve the process for	Pearson Correlation	.647**	.660**	1	1.000**	.846**	.831**	.911**
	Sig. (2-tailed)	<.001	<.001		<.001	<.001	<.001	<.001
	N	120	120	120	120	120	120	120
Internal auditors evaluate and improve internal controls	Pearson Correlation	.647**	.660**	1.000**	1	.846**	.831**	.911**
	Sig. (2-tailed)	<.001	<.001	<.001		<.001	<.001	<.001
	N	120	120	120	120	120	120	120
Reliable financial information and integrity of financial reporting	Pearson Correlation	.771**	.787**	.846**	.846**	1	.983**	.954**
	Sig. (2-tailed)	<.001	<.001	<.001	<.001		<.001	<.001
	N	120	120	120	120	120	120	120
A follow-up process is conducted by internal auditors to confirm that correct	Pearson Correlation	.785**	.801**	.831**	.831**	.983**	1	.953**
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	<.001		<.001
	N	120	120	120	120	120	120	120
Total IAP	Pearson Correlation	.875**	.886**	.911**	.911**	.954**	.953**	1
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	<.001	<.001	
	N	120	120	120	120	120	120	120

\*\* Correlation is significant at the 0.01 level (2-tailed).

(Source: Primary Data Processed (SPSS Version 29, 2023))

Appendix 5: Validity Test Table for Independent Variable (Management Support)

		Correlations				Total MS
		The support from senior management for internal auditors achieved to the	Internal auditors perform duties and responsibilities are supported by	Adequate organisational budget enables the internal audit department to	Internal auditors receive sufficient support and encouragement from	
The support from senior management for internal auditors achieved to the	Pearson Correlation	1	.258**	.913**	.899**	.930**
	Sig. (2-tailed)		.004	<.001	<.001	<.001
	N	120	120	120	120	120
Internal auditors perform duties and responsibilities are supported by	Pearson Correlation	.258**	1	.205*	.216*	.512**
	Sig. (2-tailed)	.004		.025	.018	<.001
	N	120	120	120	120	120
Adequate organisational budget enables the internal audit department to	Pearson Correlation	.913**	.205*	1	.950**	.929**
	Sig. (2-tailed)	<.001	.025		<.001	<.001
	N	120	120	120	120	120
Internal auditors receive sufficient support and encouragement from	Pearson Correlation	.899**	.216*	.950**	1	.928**
	Sig. (2-tailed)	<.001	.018	<.001		<.001
	N	120	120	120	120	120
Total MS	Pearson Correlation	.930**	.512**	.929**	.928**	1
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	
	N	120	120	120	120	120

\*\* Correlation is significant at the 0.01 level (2-tailed).  
\* Correlation is significant at the 0.05 level (2-tailed).

(Source: Primary Data Processed (SPSS Version 29, 2023))

Appendix 6: Validity Test Table for Independent Variable (Internal Auditor Independence)

		Correlations						Total INDP
		Internal auditor has a lack of independence to conduct their professional	The internal audit department has no right to communicate directly with them	Conflicts of interest are rarely present in the internal auditors' work	Management has little interference in internal auditors' work	Internal auditors have no right to freely access all human resources and org	Internal auditors are not required to perform non-assurance activities	
Internal auditor has a lack of independence to conduct their professional	Pearson Correlation	1	.180	.182	.217	.021	.188	528**
	Sig. (2-tailed)		.049	.047	.017	.820	.040	<.001
	N	120	120	120	120	120	120	120
The internal audit department has no right to communicate directly with them	Pearson Correlation	.180*	1	-.014	.192	.643**	.020	559**
	Sig. (2-tailed)	.049		.881	.036	<.001	.831	<.001
	N	120	120	120	120	120	120	120
Conflicts of interest are rarely present in the internal auditors' work	Pearson Correlation	.182*	-.014	1	.617**	.130	.239**	630**
	Sig. (2-tailed)	.047	.881		<.001	.156	.008	<.001
	N	120	120	120	120	120	120	120
Management has little interference in internal auditors' work	Pearson Correlation	.217*	.192*	.617**	1	.273**	.385**	765**
	Sig. (2-tailed)	.017	.036	<.001		.003	<.001	<.001
	N	120	120	120	120	120	120	120
Internal auditors have no right to freely access all human resources and org	Pearson Correlation	.021	.643**	.130	.273**	1	.007	568**
	Sig. (2-tailed)	.820	<.001	.156	.003		.941	<.001
	N	120	120	120	120	120	120	120
Internal auditors are not required to perform non-assurance activities	Pearson Correlation	.188*	.020	.239**	.385**	.007	1	489**
	Sig. (2-tailed)	.040	.831	.008	<.001	.941		<.001
	N	120	120	120	120	120	120	120
Total INDP	Pearson Correlation	528**	559**	630**	765**	568**	489**	1
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	<.001	<.001	
	N	120	120	120	120	120	120	120

\*. Correlation is significant at the 0.05 level (2-tailed).  
 \*\*. Correlation is significant at the 0.01 level (2-tailed).

(Source: Primary Data Processed (SPSS Version 29, 2023))

Appendix 7: Validity Test Table for Independent Variable (Internal Auditor Technical Competence)

		Correlations					Total TEC	
		Internal auditors have enough appropriate experience and understanding	Internal auditors have appropriate knowledge and skills in different areas	Internal auditor functions have an adequate internal audit manual/guideth	Continuous professional development activities are undertaken by internal	The professional qualifications and training of internal auditors are at the	Training courses and the development of internal auditors are invested in	
Internal auditors have enough appropriate experience and understanding	Pearson Correlation	1	.983**	.916**	1.000**	.934**	.931**	.985**
	Sig. (2-tailed)		<.001	<.001	<.001	<.001	<.001	<.001
	N	120	120	120	120	120	120	120
Internal auditors have appropriate knowledge and skills in different areas	Pearson Correlation	.983**	1	.932**	.983**	.950**	.914**	.985**
	Sig. (2-tailed)	<.001		<.001	<.001	<.001	<.001	<.001
	N	120	120	120	120	120	120	120
Internal auditor functions have an adequate internal audit manual/guideth	Pearson Correlation	.916**	.932**	1	.916**	.949**	.916**	.962**
	Sig. (2-tailed)	<.001	<.001		<.001	<.001	<.001	<.001
	N	120	120	120	120	120	120	120
Continuous professional development activities are undertaken by internal	Pearson Correlation	1.000**	.983**	.916**	1	.934**	.931**	.985**
	Sig. (2-tailed)	<.001	<.001	<.001		<.001	<.001	<.001
	N	120	120	120	120	120	120	120
The professional qualifications and training of internal auditors are at the	Pearson Correlation	.934**	.950**	.949**	.934**	1	.934**	.974**
	Sig. (2-tailed)	<.001	<.001	<.001	<.001		<.001	<.001
	N	120	120	120	120	120	120	120
Training courses and the development of internal auditors are invested in	Pearson Correlation	.931**	.914**	.916**	.931**	.934**	1	.961**
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	<.001		<.001
	N	120	120	120	120	120	120	120
Total TEC	Pearson Correlation	.985**	.985**	.962**	.985**	.974**	.961**	1
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	<.001	<.001	
	N	120	120	120	120	120	120	120

\*\* Correlation is significant at the 0.01 level (2-tailed).

(Source: Primary Data Processed (SPSS Version 29, 2023))

Appendix 8: Validity Test Table for Independent Variable (Quality of Internal Audit Work)

		<b>Correlations</b>				
		Annualauditplan iscompletelydet erminedbytheint ernalauditor	Internalauditcan coverallorganisa tionalunitsanda lissues	Regularfollowup sareperformedb ytheinternalaudit orstoeaminere comm	Theareasaudite dareverysignifi canttotheorganisa tion	Total QW
Annualauditplaniscompletely determinedbytheinternalaudit or	Pearson Correlation	1	.866**	.601**	.586**	.844**
	Sig. (2-tailed)		<.001	<.001	<.001	<.001
	N	120	120	120	120	120
Internalauditcancoverallorgani sationalunitsandalissues	Pearson Correlation	.866**	1	.679**	.634**	.885**
	Sig. (2-tailed)	<.001		<.001	<.001	<.001
	N	120	120	120	120	120
Regularfollowupsareperform edbytheinternalauditorstoexa minerecomm	Pearson Correlation	.601**	.679**	1	.931**	.917**
	Sig. (2-tailed)	<.001	<.001		<.001	<.001
	N	120	120	120	120	120
Theareasauditedareverysigni ficanttotheorganisation	Pearson Correlation	.586**	.634**	.931**	1	.900**
	Sig. (2-tailed)	<.001	<.001	<.001		<.001
	N	120	120	120	120	120
Total QW	Pearson Correlation	.844**	.885**	.917**	.900**	1
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	
	N	120	120	120	120	120

\*\* . Correlation is significant at the 0.01 level (2-tailed).

(Source: Primary Data Processed (SPSS Version 29, 2023))

Appendix 9: Reliability Test Table for Dependent Variable (Internal Auditor Performance)

<b>Reliability Statistics</b>	
Cronbach's Alpha	N of Items
.961	6

(Source: Primary Data Processed (SPSS Version 29, 2023))

Appendix 10: Reliability Test Table for Independent Variable (Management Support)

<b>Reliability Statistics</b>	
Cronbach's Alpha	N of Items
.842	4

(Source: Primary Data Processed (SPSS Version 29, 2023))

Appendix 11: Reliability Test Table for Independent Variable (Internal Auditor Independence)

Reliability Statistics	
Cronbach's Alpha	N of Items
.628	6

(Source: Primary Data Processed (SPSS Version 29, 2023))

Appendix 12: Reliability Test Table for Independent Variable (Internal Auditor Technical Competence)

Reliability Statistics	
Cronbach's Alpha	N of Items
.990	6

(Source: Primary Data Processed (SPSS Version 29, 2023))

Appendix 13: Reliability Test Table for Independent Variable (Quality of Internal Audit Work)

Reliability Statistics	
Cronbach's Alpha	N of Items
.909	4

(Source: Primary Data Processed (SPSS Version 29, 2023))

Appendix 14: Coefficient of Determination Test Table

Model Summary <sup>b</sup>									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			
						F Change	df1	df2	Sig. F Change
1	.874 <sup>a</sup>	.764	.756	.22147	.764	93.284	4	115	<.001

a. Predictors: (Constant), QW, INDP, MS, TEC  
b. Dependent Variable: IAP

(Source: Primary Data Processed (SPSS Version 29, 2023))

Appendix 15: Partial Regression Test (T-test) Table

<b>Coefficients<sup>a</sup></b>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.463	.348		1.330	.186
	MS	.771	.084	.700	9.231	<.001
	INDP	-.134	.111	-.081	-1.209	.229
	TEC	.182	.075	.196	2.430	.017
	QW	.091	.094	.089	.965	.337

a. Dependent Variable: IAP

(Source: Primary Data Processed (SPSS Version 29, 2023))



