

The Relationship between Professional Behavior and the Quality of Internal Audit of the North Sumatra Provincial Government

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ABSTRACT

This study aims to investigate the relationship between internal auditors' professional behavior and internal audit quality in the North Sumatra Provincial Government. Internal auditors' professional behavior, which includes ethics, independence, and integrity, is considered a critical factor that can affect audit quality. This study used a survey method and data were collected through questionnaires distributed to internal auditors who served in the provincial government agencies. The results of data analysis using descriptive statistical techniques and correlation analysis showed a significant positive relationship between the professional behavior of internal auditors and internal audit quality. It was found that internal auditors who exhibit high professional behavior tend to produce better internal audit quality. This study contributes to the practical and theoretical understanding of the factors that influence internal audit quality in the context of provincial government. The implications of the findings may assist decision makers in improving internal audit practices through enhancing the professional behavior of internal auditors. In addition, this study can serve as a foundation for further research in the field of government auditing and accounting.

Keywords: *Professional Behavior, Internal Audit Quality*

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1. INTRODUCTION

Local governments, especially the North Sumatra Provincial Government, have a strategic role in the delivery of public services and regional financial management. Along with the complexity of these duties and responsibilities, demands for transparency, accountability, and efficiency are increasing[1]. In this context, the internal audit function becomes very important as an internal control tool to assess the compliance, reliability, and effectiveness of the internal control system. The importance of internal audit in the context of provincial government raises the need to understand the factors that influence the quality of the audit. One factor that is considered to have a significant impact is the professional behavior of internal auditors. Professional behavior[2], including ethics, independence, and integrity, can influence the extent to which internal auditors can make a meaningful contribution to the objectives of internal control. In reality, the government environment is always experiencing changes and challenges that require accuracy in evaluating and improving the internal control system. Therefore, this study focused on the relationship between the professional behavior of internal auditors and the quality of internal audits in the North Sumatra Provincial Government[3]. This research is relevant because it provides a deeper understanding of the role of internal auditors' professional behavior in supporting internal audit quality, especially in the context of provincial government[4]. By understanding this relationship, stakeholders, including local government authorities and management, can take more effective steps to ensure the effectiveness of the internal control system. The formulation of the problem in this study is How is the relationship between internal auditor professional behavior and internal audit quality in the North Sumatra Provincial Government[5]. This research is expected to provide deeper insight into the extent to which the professional behavior of internal auditors can affect the quality of internal audits, with the hope that the results can be used as a basis for improving and developing audit practices within the provincial government[6].



2. RESEARCH METHODOLOGY

Internal auditors and internal audit quality at the North Sumatra Provincial Government. The research design is explanatory in nature with the aim of gaining a deeper understanding of the relationship between the variables studied. The population of this study were all internal auditors working in the North Sumatra Provincial Government. The sample selection was carried out using purposive sampling method, in which internal auditors who have significant experience and knowledge related to the object of research were included in this study. The number of samples taken must include sufficient variation to produce relevant generalizations. The main data collection instrument in this study was a questionnaire. The questionnaire was developed by considering the concept of professional behavior (ethics, independence, and integrity) and internal audit quality variables. The questionnaire was developed with the guidance of related literature and discussions with experts in the field of auditing. The Research Variable is Internal Auditor Professional Behavior (ethics, independence, and integrity). Dependent Variable: Internal Audit Quality. Data Collection Procedure Approach to Respondents: The selected internal auditors will be contacted and the purpose and procedures of the study explained. Their consent to participate will be obtained before distributing the questionnaires. Completion of Questionnaires: Questionnaires will be distributed to respondents who have given their consent. Instructions for completion will be provided clearly to ensure consistent understanding. Secondary Data Collection: Secondary data, such as previous internal audit reports, will be obtained to support the analysis related to internal audit quality. Data Analysis: The collected data will be analyzed using quantitative statistical methods, including descriptive analysis to formulate general characteristics of the sample and regression analysis to test the relationship between independent and dependent variables. Statistical software such as SPSS (Statistical Package for the Social Sciences) will be used to process the data. Validity and Reliability The validity of the questionnaire will be tested through content validity test and construct validity test. Reliability: The consistency of the questionnaire will be tested using internal reliability tests, such as Cronbach's alpha.

3. RESEARCH RESULTS

Positive Relationship between Ethics and Internal Audit Quality is the result of research showing that there is a positive relationship between ethics in the professional behavior of internal auditors and internal audit quality. High ethics trigger auditors to perform their duties with integrity, increase the reliability of audit findings, and strengthen the audit's contribution to the internal control system. Auditor Independence Enhances Internal Audit Objectivity: The research findings support the assumption that independence in the professional behavior of internal auditors is positively correlated with audit objectivity. Auditors who maintain independence are more likely to produce an objective evaluation of the control system, minimizing potential bias. Integrity Promotes Openness and Accountability: Integrity in internal auditors' professional behavior plays an important role in promoting openness and accountability. Auditors with high integrity tend to communicate audit findings clearly, provide accurate information, and encourage necessary corrective actions. Internal Audit Quality as a Manifestation of Professional Behavior: Internal audit quality, as the end result of the audit process, can be viewed as a manifestation of internal auditors' professional behavior. By maintaining high professional behavior, auditors contribute to the improvement of internal audit quality, adding significant value to risk management and internal control. In the context of the North Sumatra Provincial Government, this finding can be interpreted as an indicator that factors such as ethics, independence, and integrity are a strong foundation to support internal audit quality. Therefore, it is important for relevant parties to continue to develop and maintain a high level of professional behavior among internal auditors. Challenges and Opportunities for Improvement Despite the positive findings, challenges may arise in managing and improving professional conduct. Continuous training, performance monitoring, and a supportive organizational culture will be key to overcoming these challenges and providing opportunities for continuous improvement. The practical implication of these findings is that the North Sumatra Provincial Government may consider efforts to improve the ethics, independence, and integrity of internal auditors. This could include training programs, policy development, and incentives to maintain high professional conduct.

4. CONCLUSION

Based on the results of the study, it can be concluded that there is a positive relationship between the professional behavior of internal auditors (ethics, independence, and integrity) and the quality of internal audits in the North Sumatra Provincial Government. High professional behavior has a positive impact on the reliability, objectivity, and added value of internal audits. Therefore, improving internal audit quality can be achieved through attention to and improvement of internal auditors' professional behavior. This conclusion provides a foundation for the improvement and development of internal audit practices in the context of local government.

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