

The Effect of Auditor Independence on Internal Auditor Performance at Muhammadiyah Business Charities in Ponorogo Regency

¹ Titin Eka Ardiana, ² Nanang Cendriono, ³ Rizki Rachmadia

¹ Accounting Study Program, Faculty Economy, University Muhammadiyah Ponorogo

*Email: titineka31@gmail.com

² Accounting Study Program, Faculty Economy, University Muhammadiyah Ponorogo

*E-mail: nanangcendriono@gmail.com

³ Accounting Study Program, Faculty Economy, University Muhammadiyah Ponorogo

*Email: rizkirachmadia@gmail.com

ABSTRACT

This study aims to determine the effect of independence on the performance of internal auditors in Muhammadiyah Business Associations (AUM) of Ponorogo Regency. The problem addressed in this study is the partial effect of independence on the performance of AUM internal auditors. The method used in this study is a quantitative research approach. The data utilized in this study are primary data in the form of questionnaires obtained from respondents' answers. The population in this study consists of 30 internal auditors from the Muhammadiyah Business Associations (AUM) of Ponorogo Regency. The sampling method employed in this study is purposive sampling. The data analysis technique used is simple linear regression using SPSS version 16 software. The results of the study prove that independence has a positive and significant effect on the performance of internal auditors at AUM in Ponorogo Regency. This implies that the higher the independence, the more the performance of the internal auditors will increase.

Keywords: Independence; Performance Auditor Internal, Muhammadiyah Business Charities

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INTRODUCTION

Currently, Indonesia is a Muslim-majority country, with Muslims accounting for approximately 87% of the total population. As Islam is believed to be a universal religion that governs all aspects of human life, several Islamic organizations have emerged in Indonesia. One of these is Muhammadiyah. Muhammadiyah is a modern Islamic institution founded by Ahmad Dahlan. It serves as a vehicle to achieve organizational goals based on the Quran and Sunnah, with a core function of educating the Islamic community (Muhammadiyah.or.id).

In this context, Muhammadiyah operates as a modern Islamic organization that balances dawah (preaching) and economics through the Muhammadiyah Business Units. Muhammadiyah is inseparable from the economic sector, which serves as a solid pillar supporting its dawah activities. The primary source of Muhammadiyah's economic strength lies in the collective support and commitment of its individual members. Since the organization's inception, its founders set an example by managing businesses while simultaneously preaching. From the very beginning, Muhammadiyah established its vision in dawah based on the principle of *amar ma'ruf nahi munkar* (enjoining good and forbidding evil) to uphold and elevate Islam, thereby establishing an Islamic society blessed by Allah SWT (a premier society that is prosperous both physically and spiritually). One of the efforts to balance the economy is through the Muhammadiyah Business Units (AUM) (Febriyanto, 2022).

Muhammadiyah Business Units (AUM) is a form of business established by Muhammadiyah to optimize economic movements within its charitable endeavors and to empower its members. These business units are scattered across various regions in Indonesia, including Ponorogo. As reported by Muhammadiyah Jatim news, an Economic Seminar themed "*Economic and Business Development of Muhammadiyah*" was held on Saturday (December 3, 2022) at the Rectorate Building, 4th Floor. The event was attended by 78 participants from the Economic Council. It highlighted numerous successes of Muhammadiyah Business Units (AUM); for instance, in November 2022, data monitored by the Administrator showed that one of the elementary schools under the Muhammadiyah Ponorogo Primary and Secondary Education Council (*Dikdasmen*), namely SD Muhammadiyah Terpadu (SDMT) Ponorogo, successfully ranked among the top 9 best elementary schools (SD/MI) (Muhammadiyahponorogo.or.id). The success and rapid growth of Muhammadiyah Business Units (AUM) at SDMT Ponorogo demand transparent and accountable financial management to maintain public trust. Based on this news, it can be assessed that the performance of Muhammadiyah Business Units (AUM) is highly commendable, and it continuously improves its quality and performance to advance rapidly and achieve success.

The success of an organization is determined by its financial management, specifically in delivering financial accountability reports that fulfill the principle of timeliness and are prepared in accordance with Generally Accepted Accounting Principles (GAAP). Furthermore, for these financial accountability reports to be trusted by interested parties or users of information, an individual is required to examine or audit them. Every organization must have internal auditors to conduct audits regarding whether the financial statements comply with established standards. Auditing must be performed by competent and independent auditors. The performance of Muhammadiyah Business Units (AUM) internal auditors determines the quality of financial statements. However, this performance is influenced by the characteristics of the auditors themselves, one of the most crucial being Independence.

Mautz and Sharaf in Tuanakotta (2013) explain that in decision-making, auditors are required to be impartial and free from pressure and influence, which reflects an attitude of independence. In examining financial statements, auditors are trusted by all parties to express an audit opinion on the fairness of the financial statements. Each party has its own interest in utilizing these financial statements, and these interests vary among users. The audit opinion provided by the auditor must be objective. Therefore, auditors must work independently when issuing an audit opinion. Independence is an individual's neutral and impartial attitude toward anyone.

In performing their duties, auditors must adhere to the professional code of ethics. The auditor's professional code of ethics is designed to regulate how auditors work and to ensure they remain professional. This code regulates integrity, objectivity, competence, confidentiality, and professionalism in practicing their profession. High-quality performance by internal auditors will generate audit results that comply with internal audit procedures, making the presentation of the audit results reliable. Etymologically, performance is derived from job accomplishments. Performance can be defined as work results, accomplishments, and how the work process takes place. Performance has a broad meaning; it does not only signify the end result of work but also

how the work process is carried out. Performance is about doing the work and the results achieved from that work (Wibowo, 2007).

Auditor performance refers to the actions or execution of audit tasks completed by an auditor within a certain period. The performance of Muhammadiyah Business Units (AUM) internal auditors determines the quality of financial statements. However, this performance is influenced by the characteristics of the auditors themselves, with independence being one of the most critical. Auditor independence means that auditors are free from influence and pressure and do not side with anyone, ensuring that the resulting audit report is objective and free from the subjective influence of other parties.

An auditor must be honest and adhere to the facts when providing an audit opinion. However, the challenges faced today are increasingly complex within the internal environment of Islamic organizations like Muhammadiyah Business Units (AUM) whether in education, health, or social sectors. Auditors often find themselves caught between the role of an objective supervisor and that of a consultant (helping fellow business units look good for the sake of smooth Islamic dawah/syiar) (Ariyanto, S & Hariman, P, 2021). Therefore, a high level of independence is highly mandatory for auditors, meaning they must practice independence in mind while remaining cooperative in action. If an auditor possesses high independence, their auditor performance will also be better (Mariyati & Arisudhana, 2017). That auditor independence affects auditor performance has been proven by Naryanto (2016) as well as Amrulloh & Wirama (2016).

Despite the extensive literature examining auditor independence and auditor performance in corporate and governmental organizations, empirical studies focusing on internal auditors within faith-based non-profit institutions remain limited. Most previous studies have concentrated on public accounting firms, government agencies, and private-sector organizations. However, Muhammadiyah Business Charities (Amal Usaha Muhammadiyah/AUM) represent a unique organizational setting that combines professional accountability, social responsibility, and Islamic values. Internal auditors in Muhammadiyah Business Charities (Amal Usaha

Muhammadiyah/AUM) face dual responsibilities: maintaining audit objectivity while supporting the organization's religious and social mission. Therefore, this study contributes to the auditing literature by providing empirical evidence regarding the effect of auditor independence on internal auditor performance within Muhammadiyah Business Charities in Ponorogo Regency. The findings extend the applicability of auditing theories to religious non-profit institutions and enrich the understanding of internal audit practices in the Indonesian Islamic organizational context.

LITERATURE REVIEW

Auditor

Auditors according to Arens et al. (2012:12) is someone who expresses a fairness opinion in all matter Which material, position finance results business And current cash Which in accordance with the principle accountancy Which valid general. According to Syah Putra et al. (2015), Auditor is a person Which own qualification certain in do audit on report finance and activities of a company or organization.

Performance Auditor

Sera, Fitriana, & Santoso (2024) explain that the role of internal auditors has now shifted (evolved); they no longer only act as 'supervisors' or 'company police' (watchdogs), but are also required to act as strategic partners, consultants, and catalysts for positive change in internal governance.

Auditor Performance *Performance* is estimation on the level of achievement of an activity Which has done in accordance with target, objective, vision And mission Which poured out in the organization. The term performance is often used to refer to achievements or levels of success. This benchmark for success tangible objective or targets to be achieved, without these goals or targets, individual or organizational performance cannot be achieved because there is no benchmark (Romli, 2019). There is three indicator Which need noticed for the sake of success performance auditor developed by Ebenezer (2021): Quality of work, Quantity of work, and

Accuracy time.

Independence

Auditor independence means that the auditor is free from influence and pressure and is impartial. anybody so that report audit Which produced nature objective without There is subjective influence from other parties. An auditor must be honest and factual in providing his audit opinion. A high level of independence is essential. owned by auditor (Mariyati & Arisudhana, 2017)

Putriana et al. (2022) and Nguyen et al. (2023) emphasize that independence is not merely a structural formality, but rather a key motivation behind global audit reform, crucially influencing audit quality. Without independence, audit opinions lose their credibility. Independence is a core pillar of professionalism. When an internal auditor possesses a strong sense of independence, they will adhere to the profession's code of ethics despite internal institutional pressures (IIA, 2024). This strong professional commitment fuels an internal drive to deliver accurate, skeptical, and high-quality audit performance. According to Harjanto (2014:27) there are three components of auditor independence, which are then used as a reference. In this study, the indicators for measuring the independence variable are as follows: length of relationship with the client (*audit tenure*), pressure from the client, and review from *peer review*.

Internal Auditing Theory

The Institute of Internal Auditors (IIA, 2024) defines internal auditing as an independent and objective assurance and consulting activity designed to add value and improve organizational operations. Independence and objectivity are considered fundamental principles of professional auditing. Internal auditors who maintain independence are more capable of identifying risks, evaluating internal controls, and providing reliable recommendations. Consequently, auditor independence becomes one of the key determinants of internal auditor performance.

The Effect of Auditor Independence on Internal Auditor Performance

According to the Institute of Internal Auditors (Auditors, 2024), internal auditing is an independent and objective assurance and consulting activity designed to add value and improve an organization's operations. Internal auditors play a crucial role in evaluating internal controls, risk management, governance processes, and organizational accountability. To perform these responsibilities effectively, internal auditors must maintain independence and objectivity in carrying out audit activities. Internal Auditing Theory emphasizes that independence is one of the fundamental principles that determine the effectiveness of the internal audit function. Independence enables auditors to perform audit procedures without interference, pressure, or influence from management or other parties. Auditors who maintain independence are more likely to exercise professional judgment objectively, gather sufficient and reliable audit evidence, and provide unbiased audit recommendations. As a result, the quality of audit work produced by independent auditors tends to be higher. Auditor performance refers to the level of success achieved by auditors in carrying out their duties and responsibilities in accordance with established standards and objectives. According to Ebenezer (2021), auditor performance can be measured through work quality, work quantity, and timeliness in completing audit assignments. Internal auditors who are able to maintain independence are expected to perform their duties more effectively because they can conduct audit examinations objectively and professionally. The Global Internal Audit Standards issued by the Institute of Internal Auditors (Auditors, 2024) state that independence strengthens the credibility, reliability, and effectiveness of audit activities. When internal auditors are free from conflicts of interest and external influence, they can focus on achieving audit objectives and producing high-quality audit results. Consequently, higher auditor independence is expected to improve internal auditor performance. Several previous studies support this argument. Naryanto and Cahyono (2016) found that auditor independence positively affects auditor performance because independent auditors can perform audit tasks objectively and professionally. Mariyati and Arisudhana (2017) also reported that higher auditor independence contributes to better auditor performance. Similarly, Hariyanti (2019) concluded that auditor independence significantly improves auditor performance because independent

auditors are able to provide more reliable audit judgments and recommendations. Based on Internal Auditing Theory and the findings of previous studies, auditor independence is expected to enhance the performance of internal auditors. Therefore, the following hypothesis is proposed:

H1: Auditor Independence has a positive effect on Internal Auditor Performance.

METHOD

This study uses a quantitative approach by examining the facts that have occurred, and all data and information are presented in numerical form, using parametric statistical analysis (Sugiyono, 2022). Information regarding the variables in this study was obtained from respondents. The sample for this study consisted of 30 internal auditors of AUM in Ponorogo Regency, with data collected using a questionnaire. Which transferred in form numbers Then analyzed with program spss. Analysis The method used is simple regression. The variables in this study consist of one independent variable (*variable independent*) And One variables bound (*variable dependent*) that is For knowing the regression of the independent variable (X) with the dependent variable (Y) which is called regression research.

Independence means attitude mental Which free from influence, uncontrolled by other parties, not dependent on others. Independence also means honesty in the auditor in consider fact And existence consideration Which objective No impartiality in formulating and expressing opinions, then audit The results will be in accordance with the facts without any external influence. According to Harjanto (2014:27) there is four auditor independence components, that is as follows :

1. Long Connection With Client (Audit Tenure)
2. Pressure from Client
3. Review from Colleague Auditor (Peer Review)

Performance is estimation on level of achievement an activity that has been carried out in accordance with target, objective, vision And mission Which poured out in organization The term

performance is often used to refer to achievement or level of success. The indicator used for variable Y in this study is an indicator developed by Ebenezer (2021).

1. Quality Work
2. Quantity Work
3. Accuracy time

RESULT AND DISCUSSION

The results of this study, based on a simple linear regression analysis, examine the effect of independence on internal audit performance. The effect of independence on internal audit performance can be seen in the table below:

Table 1. Output Equality Regression Simple Coefficients ^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	8,653	4,296		2,014	.054
	Independence	.767	.101	.820	7,594	.000

a. Dependent Variable: Performance Audit

Source: processed data, 2025

The output coefficient is known to have a Constanta (a) value of 8.653, while the Independence value (Regression Coefficient) is 0.767, so the regression equation can be written as follows:

$$Y = a + bX$$

$$Y = 8,653 + 0.767X$$

Equality in on can translated as following:

1. Constant as big as 8,653, contain meaning that mark consistent variable independence is 8,653
2. The regression coefficient X of 0.767 states that for every 1% increase in the independence value, internal audit performance increases by 0.767. The regression coefficient is positive, so can

it is said that direction influence variable independence to performance audit internal is positive.

The coefficient of determination (R^2) is used to measure how much of the variance in the dependent variable can be explained by the independent variable. The value of the coefficient of determination ranges between zero and one.

Based on the statistical analysis, here are the results of the coefficient of determination (R^2) test:

Table 2. Coefficient of Determination (R^2) Test Results

<i>Model Summary^b</i>					
Model	R	R Square	Adjusted Square	RStd. Error of the Estimate	Durbin-Watson
1	.820 ^a	.673	.661	2.186	2.171

a. Predictors: (Constant), Independensi

b. Dependent Variable: Kinerja Audit

The table above shows that the correlation value (R Square) between the variables is 0.820. From this output, the coefficient of determination (R Square) obtained is 0.673. This implies that the influence of the Independence variable on Audit Performance is 67.3%, while the remaining 32.7% is explained by other variables outside the scope of this study.

DISCUSSION

Discussion of the Effect of Auditor Independence on Internal Auditor Performance

Based on Table 1, the t-test results show that the significance value is $0.000 < 0.05$ and the t-value of 7.594 is greater than the t-table value of 1.708, with a beta coefficient of 0.767. Therefore, H1 is accepted. This means that auditor independence has a positive and significant effect on the performance of internal auditors at Muhammadiyah Business Charities (AUM) in Ponorogo Regency. The positive coefficient indicates that an increase in auditor independence leads to an increase in internal auditor performance. Conversely, a decrease in independence may reduce auditor performance. Independence refers to a mental attitude that is free from influence, intervention, and dependence on other parties. It also reflects the auditor's honesty and objectivity in evaluating evidence and expressing audit opinions. As a result, audit findings can be reported fairly and accurately without being influenced by personal interests or external

pressures. When auditors maintain independence and objectivity, they are more likely to perform their duties effectively, thereby improving their overall performance.

The findings of this study support the Internal Auditing Theory, which states that independence is a fundamental principle of the internal audit function. According to the Institute of Internal Auditors (IIA, 2024), internal auditing is an independent and objective assurance and consulting activity designed to add value and improve organizational operations. The theory emphasizes that internal auditors can only perform their monitoring, evaluation, and advisory roles effectively when they maintain independence from the activities and individuals being audited. Independence enables auditors to exercise professional judgment objectively, evaluate internal controls fairly, and provide reliable recommendations to management. Therefore, a higher level of auditor independence is expected to improve the quality and effectiveness of audit work, which ultimately enhances auditor performance.

Based on the data for the independence variable, the average percentage of respondents who strongly agreed was 33.3%, while 60% agreed. This indicates that the majority of respondents (93.3%) perceived themselves as independent and free from interference by certain parties during the audit process. The respondents stated that the audit program was not influenced by intervention from specific individuals in determining, eliminating, or modifying audit procedures. They also indicated that they were free from personal interests and external pressures when evaluating audit objects and reporting audit findings. Such conditions reflect the implementation of the independence principle emphasized in Internal Auditing Theory, where auditors are expected to perform their responsibilities objectively and professionally.

Furthermore, based on the data for the internal auditor performance variable, the average percentage of respondents who strongly agreed was 23.3%, while 66.7% agreed. This means that approximately 90% of respondents demonstrated good performance in carrying out their audit responsibilities. The respondents reported that they were able to achieve predetermined work objectives, communicate effectively with auditees, collaborate professionally, and complete audit assignments within the required timeframe. These findings indicate that the internal auditors at

AUM Ponorogo Regency possess a satisfactory level of performance.

The coefficient of determination (R^2) value of 0.673 indicates that auditor independence explains 67.3% of the variation in internal auditor performance. This finding further supports Internal Auditing Theory, which emphasizes that independence is one of the key determinants of audit effectiveness. When auditors are free from external influence, they are more capable of conducting audits in accordance with professional standards, producing objective audit reports, and contributing to organizational accountability and governance.

Therefore, the findings suggest that the internal auditors of Muhammadiyah Business Charities in Ponorogo Regency have maintained a high degree of independence, which contributes positively to their performance. This study is consistent with the findings of Hariyanti (2019) and Trisnaningsih and Donito (2022), who reported that auditor independence has a positive and significant effect on internal auditor performance. These findings strengthen the argument of Internal Auditing Theory that independence is an essential requirement for auditors to perform their duties effectively, objectively, and professionally. Consequently, enhancing auditor independence can be an important strategy for improving the performance of internal auditors within Muhammadiyah Business Charities.

CONCLUSION

The results of this study indicate that independence has a positive and significant effect on the performance of Internal Auditors at AUM in Ponorogo Regency. This means that the higher the independence, the better the performance of internal auditors. A limitation of this study is that only a portion of AUM in Ponorogo Regency has an Internal Auditor. The recommendation for AUM in Ponorogo Regency is that internal auditors should be independent in conducting the audit process, as the more independent the internal auditor, the better their performance will be. For future research, researchers can add several related variables to increase data accuracy and increase the number of respondents to increase data homogeneity. The authors highly appreciate the Institute for Research and Community Services (LPPM) of Universitas

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