

## Enhancing Internal Auditor Performance: The Role of Professionalism, Experience, and Organizational Commitment in the Pekanbaru City Inspectorate Office

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### ABSTRACT

*This study aims to test the influence of professionalism, experience, and organizational commitment to quality of performance of internal auditors. This research is quantitative. In this study the method used for data collection was a questionnaire. Population in this study are the all auditors who work in Inspectorate Office of Pekanbaru City. The methods of sample collection is using probability sampling method, and the samples are the auditors who participate obtained 32 respondent. Data analysis techniques is using multiple linier regression, and data obtained processed using SPSS version 26. The results of this study indicate that the professionalism have significant effect on the quality of performance of internal auditors, the experience have no significant effect on the quality of performance of internal auditors, and the organizational commitment have significant effect on the quality of performance of internal auditors.*

**Keywords :** Professionalism, experience, and organizational commitment, Quality Of Performance Of Internal Auditors.

### 1. Introduction

It is imperative for a region to deliver transparent and clean governance to its citizens, free from corruption, collusion, and nepotism. In response to this need, local governments have established internal supervisory units in the form of Regional Apparatus Organizations (OPD), known as Regional Inspectorates. These units function as internal auditors for city and district governments and report directly to mayors and regents (Tumundo, 2019).

To perform its audit duties effectively, the Inspectorate depends on the performance of its auditors. The role of auditors is crucial in controlling and evaluating government activities, including ensuring that operations adhere to governmental accounting standards. Ideally, internal auditors should prevent misuse and irregularities within public administration. Their presence is expected to strengthen oversight and support public accountability (Anwar & Agustina, 2020; Wardayati et al., 2022).

However, in reality, many cases of abuse of authority, ethical violations, and financial irregularities still occur. Misuse of public funds continues to surface, revealing that corruption, collusion, and nepotism are far from eradicated (Zaleha & Novita, 2021). This raises questions regarding the effectiveness of regional financial supervision, particularly in Pekanbaru City, where the Inspectorate holds the mandate for internal audits. Despite this authority, financial abuses are still detected, some of which are uncovered not by the Inspectorate but by external bodies such as the Audit Board of the Republic of Indonesia (BPK), indicating gaps in internal auditor performance (Putri, Kusumastuti, & Friyani, 2024).

These ongoing issues suggest that the performance of internal auditors within the public sector remains suboptimal. Therefore, efforts to improve auditor performance are necessary, especially to prevent deviations stemming from weak oversight. One key factor that influences auditor performance is professionalism. A professional auditor is more likely to uphold ethical standards and remain objective under various circumstances, which can result in more reliable and effective audits (Luthan, Ali, & Hairaty, 2020; Juliantri, Novitasari, & Saitri, 2020).

Moreover, an auditor's experience significantly impacts their performance. Experience enhances an auditor's decision-making ability and improves the quality of their assessments. An experienced internal auditor is more capable of executing audit tasks in line with set standards and programs, compared to those with less experience (Azhari, Junaid, & Tjan, 2020; Herawaty et al., 2024).

Organizational commitment is another important factor influencing performance. Auditors with a strong sense of organizational loyalty are more motivated to contribute to the institution's success. This commitment often translates into responsible behavior and a desire to uphold the organization's integrity in the eyes of the public (Hasibuan, Suci, & Putri, 2023; Indrayati, Chandrarin, & Supanto, 2021). Furthermore, committed auditors are less likely to engage in behaviors that could harm the organization's reputation (Jameel, Hamoodi, & Al-Shmam, 2024).

This study is inspired by research conducted by Khasanah (2020), which examined the effects of professionalism, organizational commitment, and good governance understanding on auditor performance at BPKP in West Kalimantan. Unlike the previous research, this study narrows the focus by only retesting selected independent variables—namely professionalism and organizational commitment—while adding experience as a new variable. The inclusion of experience is not only based on suggestions from past studies but also because of the inconsistent results found in previous research related to its impact (Serang & Utami, 2020; Nazaripour & Zakizadeh, 2025).

## **2. Literature Review**

Internal auditors are employees within an organization who conduct independent evaluations known as internal audits. Their primary role is to provide assurance and consulting services to improve governance, risk management, and control processes. The scope of internal auditing encompasses all organizational activities, with a particular focus on compliance and operational audits (Wardayati et al., 2022). The effectiveness of internal audit performance is critical in maintaining organizational accountability. Poor audit performance may lead to undetected risks, operational inefficiencies, or even financial mismanagement, which ultimately compromises the integrity of governance systems (Putri, Kusumastuti, & Friyani, 2024; Zaleha & Novita, 2021).

### **Professionalism in Auditing**

Professionalism in auditing refers to a combination of specialized knowledge, technical competencies, and ethical behavior necessary for conducting audits effectively. A professional auditor is expected to exhibit objectivity, integrity, and a strong adherence to audit standards (Luthan, Ali, & Hairaty, 2020). These qualities are essential in ensuring independent and reliable assessments of an organization's financial and operational processes. For example, auditors who adhere to ethical standards and maintain their professional independence are more likely to detect and report irregularities without undue influence (Juliantri, Novitasari, & Saitri, 2020). The level of professionalism is directly related to the quality and credibility of audit outcomes, making it a core determinant of audit effectiveness (Anwar & Agustina, 2020; Azhari, Junaid, & Tjan, 2020).

### **The Role of Experience in Audit Quality**

Experience plays a critical role in shaping an auditor's judgment and decision-making capabilities. Experienced auditors are better equipped to recognize audit risks, identify financial anomalies, and propose practical recommendations (Herawaty et al., 2024). Their ability to draw on past situations allows them to conduct audits more thoroughly and efficiently (Hasibuan, Suci, & Putri, 2023). According to Serang and Utami (2020), auditors with longer tenures or extensive exposure to various audit settings tend to perform at a higher level compared to their less experienced counterparts. Additionally, audit experience supports the development of refined risk assessment techniques and contributes to strategic planning during audits (Indrayati, Chandrarin, & Supanto, 2021).

### **Organizational Commitment in Auditing**

Organizational commitment refers to an auditor's emotional attachment and sense of responsibility toward their organization. Auditors who are committed are generally more loyal, proactive, and motivated to uphold organizational goals (Jameel, Hamoodi, & Al-Shmam, 2024). This commitment is reflected in their willingness to maintain high audit standards, safeguard public interest, and deter misconduct (Nazaripour & Zakizadeh, 2025). According to research by Hariyanti and Mustikawati (2019), strong organizational commitment encourages auditors to deliver better performance and show resilience against unethical practices. Moreover, such auditors are more likely to sustain their efforts for improvement, which strengthens audit consistency and effectiveness over time (Gustini, 2016).

### **Interrelationship of Factors**

The relationship between professionalism, experience, organizational commitment, and audit performance is dynamic and mutually reinforcing. Professionalism ensures that auditors adhere to ethical standards; experience strengthens their practical audit skills; and organizational commitment drives motivation and alignment with institutional objectives. When combined, these factors create a synergistic effect that elevates the overall quality of audit performance (Tumundo, 2019). However, tensions may arise, especially when organizational loyalty is tested against professional independence. In such cases, it is essential that auditors maintain their integrity and objectivity to safeguard audit reliability (Juliantri, Novitasari, & Saitri, 2020; Azhari, Junaid, & Tjan, 2020). Understanding how these factors interact is crucial for building audit teams capable of navigating complex and high-stakes environments such as those found in the public sector, including regional inspectorates.

## **3. Methodology**

This study adopts a descriptive quantitative research design with a survey approach. The data sources consist of both primary and secondary data. Primary data was collected directly from the internal auditors working at the Pekanbaru City Inspectorate, located at Jalan Abdul Rahman Hamid, Gedung B3, 3rd Floor, Kelurahan Tuah Negeri, Kecamatan Tenayan Raya. Secondary data, on the other hand, is obtained from relevant documents, records, and reports that support the research. The population for this study includes all internal auditors working at the Pekanbaru City Inspectorate. To select participants, the study applies a probability sampling technique, ensuring that every member of the population has an equal chance of being selected. The data is primarily gathered through questionnaires, which are distributed to the auditors to capture their perspectives on the research variables such as professionalism, experience, organizational commitment, and audit performance.

In analyzing the collected data, linear regression analysis is employed to examine the relationships between the independent variables (professionalism, experience, and organizational commitment) and the dependent variable (audit performance). Linear

regression allows the researcher to determine the strength and direction of these relationships by fitting a line that best represents the data. The method helps identify how much of the variation in audit performance can be explained by the variations in professionalism, experience, and organizational commitment. This approach is particularly useful in this study as it provides clear statistical evidence of the influence of these factors on audit performance, enabling the researcher to make informed conclusions about the key drivers of effective auditing within the Pekanbaru City Inspectorate.

## **4. Results**

### **Descriptive Statistics Analysis**

The descriptive statistical analysis in this study reveals the central tendency and dispersion of the key variables: professionalism, experience, organizational commitment, and internal audit performance. The results show that the mean values for professionalism, experience, organizational commitment, and internal audit performance are 66.44, 30.59, 34.56, and 34.75, respectively. These values indicate that the data are relatively well-distributed, as evidenced by the fact that the mean is consistently higher than the standard deviation for each variable. The spread of the data is essential in providing insights into the general characteristics of the auditors in the study sample. The standard deviation values for the variables suggest that the responses varied moderately, indicating a broad range of perceptions and experiences within the sampled auditors.

### **Validity Test Results**

The validity test in this research used the corrected item-total correlation to assess the accuracy and relevance of the items in the questionnaire. The  $r$  calculated for each item was greater than the  $r$  table value of 0.3494, confirming that all items are valid. This demonstrates that the questions in the questionnaire effectively measure the intended constructs of professionalism, experience, organizational commitment, and internal audit performance. The results provide confidence that the data collected from the respondents are accurate and can be used for further analysis, ensuring that the conclusions drawn from the research are based on reliable measurements.

### **Reliability Test Results**

The reliability test results indicate that all variables—professionalism, experience, organizational commitment, and internal audit performance—have high reliability, with Cronbach's alpha values exceeding 0.6 for all items. Specifically, professionalism had a Cronbach's alpha of 0.965, experience 0.926, organizational commitment 0.922, and internal audit performance 0.903. These results indicate that the questionnaire used in the study is reliable, meaning it consistently measures the same constructs across different respondents. The high reliability values further support the robustness of the data, ensuring that the results can be trusted for making inferences about the impact of the independent variables on internal audit performance.

### **Normality Test Results**

The normality test was conducted to check whether the data followed a normal distribution, a crucial assumption for conducting valid regression analysis. The results of the Kolmogorov-Smirnov test showed that the significance level was 0.200, which is greater than the alpha level of 0.05. This indicates that the data follows a normal distribution, allowing the researcher to proceed with parametric testing, such as regression analysis, without concerns about the validity of the statistical results. The normality of the data ensures that the assumptions required for reliable regression analysis have been met.

### Heteroscedasticity Test Results

The heteroscedasticity test using the Glejser test revealed that there is no indication of heteroscedasticity in the regression model. The significance values for the residuals were all above 0.05, indicating that the variance of the residuals is constant across the levels of the independent variables. This finding suggests that the assumption of homoscedasticity has been met, ensuring that the regression results are valid and not biased by non-constant variance. This confirms the reliability of the regression model in estimating the relationships between the variables.

### Multicollinearity Test Results

The multicollinearity test showed that there was no evidence of multicollinearity among the independent variables. The Variance Inflation Factor (VIF) values for professionalism, experience, and organizational commitment were 5.607, 6.186, and 5.434, respectively, all of which are below the threshold of 10. Additionally, the tolerance values for these variables were well above 0.1. This indicates that the independent variables are not highly correlated with each other, which is important for ensuring the accuracy of the regression model. The absence of multicollinearity means that the effects of each independent variable on the dependent variable can be estimated without distortion.

### Multiple Linear Regression Analysis

Multiple linear regression analysis is used to determine the extent of the influence of independent variables (X), consisting of Professionalism (X1), Experience (X2), and Organizational Commitment (X3), on the dependent variable (Y), which is the internal auditor performance quality.

**Table 1. Multiple Linear Regression Analysis**

Model	Unstandardized Coefficients	Standardized Coefficients	T	Sig.
	B	Std. Error	Beta	
1	(Constant)	-3.491	1.692	
	X.1	0.316	0.059	0.544
	X.2	0.006	0.118	0.005
	X.3	0.494	0.107	0.459

Based on **Table 4.7**, the multiple linear regression equation obtained is:  $Y = -3.491 + 0.316X_1 + 0.006X_2 + 0.494X_3$

From this equation, the following conclusions can be made:

1. The constant value of -3.491 means that if professionalism, experience, and organizational commitment are all 0, the internal auditor performance quality will be negative.
2. The regression coefficient for professionalism (X1) is 0.316, indicating that for every 1-unit increase in professionalism, internal auditor performance quality will increase by 0.316 units, assuming other independent variables remain constant.
3. The regression coefficient for experience (X2) is 0.006, suggesting that for every 1-unit increase in experience, internal auditor performance quality will increase by 0.006 units, assuming other independent variables remain constant.
4. The regression coefficient for organizational commitment (X3) is 0.494, meaning that for every 1-unit increase in organizational commitment, internal auditor performance quality will increase by 0.494 units, assuming other independent variables remain constant.

### t-Test

The significance test aims to determine whether the hypotheses proposed are accepted or rejected using the t-statistic (t-Test). If the calculated t value is less than the t table

value, then  $H_0$  is accepted or  $H_a$  is rejected. Conversely, if the calculated  $t$  value is greater than the  $t$  table value,  $H_0$  is rejected and  $H_a$  is accepted. If the significance level is below 0.05, then  $H_0$  is rejected and  $H_a$  is accepted. To find the  $t$  table value, the following formula is used:  $t_{table} = t(\alpha/2; n-k-1) = t(0.05 : 2; 32-3-1) = t(0.025; 28)$   $t_{table} = 2.048$

**Table 2. Partial Significance Test (t-Test)**

Model	T	Sig.
	Beta	
1	1.692	
X1	0.059	0.544
X2	0.118	0.005
X3	0.107	0.459

1. For the professionalism variable (X1), it can be seen that the calculated  $t$  value (5.398) is greater than the  $t$  table value (2.048) and the significance value (0.000) is less than 0.05. This means that  $H_0$  is rejected, and  $H_1$  is accepted, indicating that professionalism significantly affects the internal auditor performance quality at the Pekanbaru City Inspectorate.
2. For the experience variable (X2), the calculated  $t$  value (0.047) is less than the  $t$  table value (2.048) and the significance value (0.963) is greater than 0.05. This means that  $H_0$  is accepted and  $H_2$  is rejected, indicating that experience does not significantly affect the internal auditor performance quality at the Pekanbaru City Inspectorate.
3. For the organizational commitment variable (X3), the calculated  $t$  value (4.629) is greater than the  $t$  table value (2.048) and the significance value (0.000) is less than 0.05. This means that  $H_0$  is rejected, and  $H_3$  is accepted, indicating that organizational commitment significantly affects the internal auditor performance quality at the Pekanbaru City Inspectorate.

#### Coefficient of Determination Test

**Table 3. Coefficient of Determination Test (R<sup>2</sup>)**

Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate
1	0.974a	0.949	0.944		1.078
a. Predictors: (Constant), X.3, X.1, X.2					

**Table 4.9** shows that the Adjusted R Square value is 0.944, meaning that 94.4% of the internal auditor performance quality factors can be explained by professionalism, experience, and organizational commitment. The remaining 5.6% is explained by other factors that were not investigated in this study.

#### 5. Penutup

Berdasarkan hasil penelitian yang telah dilakukan, setelah melalui tahap pengumpulan data, pengolahan data, analisis regresi data panel dan menginterpretasi hasil analisis mengenai pengaruh profesionalisme, pengalaman, dan komitmen organisasi terhadap kualitas kinerja auditor internal pada Inspektorat Kota Pekanbaru, maka kesimpulan yang dapat ditarik dari hasil analisis regresi data menggunakan Uji  $t$  dalam penelitian ini adalah sebagai berikut :

1. Profesionalisme berpengaruh signifikan terhadap kualitas kinerja auditor internal pada Inspektorat Kota Pekanbaru, hal ini dikarenakan saat menyelesaikan tugas, auditor mematuhi standar profesi dan kode etik yang berlaku.

2. Pengalaman tidak berpengaruh signifikan terhadap kualitas kinerja auditor internal pada Inspektorat Kota Pekanbaru, hal ini dikarenakan lama bekerja sebagai auditor tidak menjamin auditor langsung dapat mendeteksi kesalahan yang dilakukan obyek pemeriksaan.
3. Komitmen Organisasi berpengaruh signifikan terhadap kualitas kinerja auditor internal pada Inspektorat Kota Pekanbaru, hal ini dikarenakan auditor merasa menjadi bagian dan terikat secara emosional dengan organisasi tempat bekerja, sehingga akan berusaha menjaga nama baik organisasi dengan memberikan kinerja yang optimal.

### Keterbatasan

Dalam penelitian ini terdapat keterbatasan-keterbatasan yang dapat dipertimbangkan bagi peneliti selanjutnya atau pengguna penelitian, berikut keterbatasan dalam penelitian ini :

1. Penelitian ini dilakukan dengan jumlah sampel yang tergolong sedikit meskipun telah memenuhi sampel minimal yang dibutuhkan.
2. Hasil penelitian ini hanya berdasarkan jawaban dari responden terhadap kuesioner yang dibagikan, sehingga sangat mungkin datanya bersifat subjektif.

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