

The Influence of Role Stress, Professionalism, and Independence on The Performance of Internal Auditors (A Case Study at the Inspectorate of North Sumatra Province)

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Abstract

Internal auditors constitute an indispensable pillar in safeguarding accountability and institutional governance; nevertheless, their efficacy may be markedly contingent upon determinants such as role stress, professionalism, and independence. The present inquiry endeavors to ascertain and scrutinize the extent to which Role Stress impinges upon internal auditors' performance, how Professionalism modulates their effectiveness, and the degree to which Independence fortifies their contributions within the Inspectorate of North Sumatra Province. Employing a quantitative methodological design, the investigation engaged a cohort of 75 internal auditors, with data procured through structured questionnaires and subsequently subjected to analytical treatment via SmartPLS. The empirical outcomes elucidate that Role Stress exerts a discernible impact on internal auditor performance, evidenced by a coefficient of 0.293, a t-statistic of 2.284, and a significance threshold of 0.05 ($p < 0.05$), with an f-square value of 0.234. Professionalism likewise manifests an influence, with a coefficient of 0.147, a t-statistic of 1.965, and significance at the 0.05 level ($p < 0.05$), albeit with only a minor explanatory magnitude as indicated by its f-square value of 0.072. Independence, conversely, emerges as the most potent determinant, with a path coefficient of 0.560, the preeminent t-statistic of 4.037, significance at 0.05 ($p < 0.05$), and a robust f-square index of 0.516.

Keywords: Independence, Internal Auditor Performance, Professionalism, Role Stress.

1. Introduction

According to Government Regulation of the Republic of Indonesia No. 72 of 2019 on Regional Apparatus, the Inspectorate functions as a supervisory organ within the framework of regional government administration. Its mandate encompasses the execution of internal oversight concerning the implementation of governmental affairs at the provincial and district/city levels, particularly in matters of performance and financial accountability, through mechanisms such as audits, reviews, evaluations, and other supervisory measures. As a governmental unit entrusted with examining and supervising local administrations, while also carrying out additional assignments delegated by the Regional Head, the Inspectorate essentially performs functions analogous to those of an internal auditor (Segah, 2018). In order for an auditor to perform their supervisory function to the fullest extent possible, optimal performance is required, which is reflected in the quality of the audits conducted by an auditor. Auditor performance is the result of an evaluation of the auditor's work in conducting examinations, measured based on applicable audit standards (Amirullah et al.,

2020). If, in carrying out examinations, the auditor has met the applicable audit standards, this will result in good performance.

In relation to meeting good performance, an auditor is an individual who is very susceptible to symptoms of stress because auditors are in a situation where they cannot avoid pressure in their work (Hambali, 2016). An auditor will continue to be faced with things that have the potential to cause stress, such as pressure to work hard, being aggressive, perfectionist, and responsible for their work. The duties of an auditor require overtime work, accumulated tasks, time pressure, diverse task distribution, and budget constraints. These working conditions are very likely to cause excessive work stress, in addition to other factors such as family or social environment. If this continues for a long time, it will certainly have an impact on the physical and emotional condition of an auditor, which can trigger higher levels of work stress.

To foster optimal auditor performance, it is imperative that auditors cultivate a strong sense of independence in the execution of their responsibilities. Independence refers to a mental disposition characterized by freedom from external influence, absence of control by other parties, and non-reliance on external interests. An auditor who maintains impartiality and integrity is considered to have fulfilled their obligations in alignment with the Public Accountant Professional Standards (SPAP). Compliance with such standards and prevailing regulations enables auditors to generate high-quality audit reports, which in turn enhances the overall effectiveness of their performance (Fachruddin, 2019).

An auditor who is prone to stress is also prone to being biased (independent). An auditor should comply with standards, auditing principles, and adhere to the professional code of ethics to avoid deviant behaviour. According to Tjun et al. (2012), Independence may be conceptualized as a mental orientation that is unencumbered by external influence, unrestrained by the control of other parties, and devoid of dependency on outside interests. It further embodies honesty in assessing factual conditions as well as objectivity and impartiality in formulating and articulating professional judgments. For auditors, independence is indispensable in exercising sound judgment when preparing audit reports, ensuring that such reports are not only aligned with ethical and professional standards but also responsive to client expectations by delivering audits of high quality.

Based on the results of the researcher's observations, the quality of work is still uneven in terms of the workload of auditors, who are unable to take the initiative to improve the quality of their work. In addition, in terms of work quantity, the effectiveness of working hours has not yet been achieved, so work is not completed on time as established. This can be seen from the frequent overtime to complete work and even working on non-working days so that unfinished work can be done. There is a lack of discipline in terms of punctuality. This can be seen from auditors who are often late and leave before break time.

Through effective internal oversight, it is possible to determine whether a government-owned company has carried out its activities in accordance with its duties and functions in an effective and efficient manner, as well as in line with established company plans, policies, and applicable laws and regulations. Therefore, it is necessary to improve the performance of auditors to help achieve the company's objectives. The performance of the North Sumatra Provincial Inspectorate auditors can be seen from the realisation of the Annual Guidance and Supervision Work Programme or PKP2T. Data shows that during the period from 2018 to 2023, the realisation of audit objects always exceeded the established targets. In 2018, out of a target of 142 objects, 148 objects were realised, or 104 per cent. In 2019, there was an increase with a target of 149 objects and a realisation of 161 objects or 108 per cent. Then in 2020, from a target of 150 objects, 163 objects were realised or 109 per cent. The year 2021 showed a

significant increase with a target of 290 objects and a realisation of 321 objects or 111 per cent. In 2022, the target increased to 306 objects with a realisation of 338 objects or 110 per cent. Finally, in 2023, with a target of 290 objects and a realisation of 321 objects or 110 per cent.

This data shows that the performance of the North Sumatra Provincial Inspectorate auditors has been maximised. This can be seen from the last five years, where the number of objects realised was greater than the number of objects specified in the work programme. All realisation percentages were above 100 per cent. However, based on a preliminary survey conducted at the North Sumatra Provincial Inspectorate, there were still some individual auditors who did not pay optimal attention to their duties. This condition occurs because auditors are required to continuously develop themselves. One of the contributing factors is the heavy workload they receive. This high workload often causes auditors to experience stress or high pressure in their work, which sometimes interferes with their duties and functions as auditors.

Poor performance by a company's internal auditors can cause problems that will certainly harm the company. Whether or not accountability is fulfilled depends on the performance of the auditors. Poor performance by internal auditors is reflected in inaccurate recording processes, the absence of clear accounting policies and practices, inappropriate policies, and weak internal monitoring and control systems.

Beyond independence, auditors are equally required to embody professionalism as a means of reinforcing their performance. Professionalism, in this context, denotes that an auditor must attain and demonstrate the competencies conventionally expected of practitioners in the field, while applying such expertise with prudence, diligence, and due care. Auditors are obliged to conduct themselves in a manner commensurate with their knowledge and capabilities, fulfilling their responsibilities within the prescribed timeframe. This standard of conduct ensures that an auditor's professionalism is preserved in the perception of the public and other stakeholders who rely on audit outcomes. The essence of professionalism is manifest in the auditor's demeanor and behavior, particularly when evaluating financial statements, where objectivity and credibility are paramount. Given that the auditing profession rests upon public trust, auditors who uphold a high degree of professionalism are more likely to produce reliable audit outputs and, consequently, enhance their overall performance (Fachruddin, 2019).

Furthermore, the dimensions of professionalism and independence are of paramount importance in the auditing profession. Auditors who embody these qualities are generally more adept at managing occupational pressures and stress, thereby achieving more optimal levels of performance. Insights gathered from an interview with a junior auditor conducted on 11 April 2023 revealed that effective performance necessitates strict adherence to a professional code of ethics, which encompasses a set of principles and obligations that must be fulfilled. Conformity with such ethical standards not only ensures that auditors execute their responsibilities within proper boundaries but also contributes to sustained improvements in performance.

Professionalism, in particular, represents a crucial attribute that serves as a defining indicator of an auditor's capacity to discharge duties and responsibilities with integrity and competence. However, when professionalism is continually demanded in tandem with heavy workloads and the necessity of complying with ethical codes, auditors may experience heightened strain. Prolonged exposure to such conditions can adversely affect both the physical well-being and emotional resilience of auditors, thereby amplifying their susceptibility to stress.

The aforementioned phenomenon aligns with several antecedent investigations, such as the research conducted by Laelasari et al. (2022), which sought to elucidate and scrutinize the ramifications of role-induced stress upon the efficacy of internal auditors within the Ciamis Regency Inspectorate. Empirical findings derived from analytical evaluation and data synthesis revealed that role stress manifests a positive and statistically consequential impact on auditor performance at the said institution. The extent of this influence was quantified at 41.6%, signifying that the residual 58.4% of performance variance is attributable to extraneous determinants not encompassed within the purview of that study. Conversely, an inquiry by Suwandi et al. (2020) ascertained that occupational stress exerts an adverse correlation with auditor performance at the Bengkulu Provincial Inspectorate Office, indicating that escalated stress levels correspond with diminished professional output.

A corroborative investigation undertaken by Kurnia et al. (2019) disclosed that auditor professionalism exerts a partial influence on the performance of internal auditors at PT INTI (Persero), accounting for 14.2% of performance variance. This outcome intimates that elevated degrees of professionalism among auditors are concomitant with superior individual performance within the organizational milieu. This inference is further substantiated by the empirical work of Fauzan (2021), who determined that professionalism bears a significant impact on audit quality. Auditors who consistently comply with ethical codes and professional standards, and who maintain transparency throughout their auditing practices, tend to produce audits of superior caliber.

In contrast, findings by Dewi and Orbawati (2024) yielded divergent results, indicating that auditor professionalism does not exert a statistically significant effect on the performance of BPKP auditors, as evidenced by a significance value of 0.196. This denotes that professionalism, in that specific context, fails to function as a decisive determinant of auditor performance.

Furthermore, Suryo (2017), through statistical inferential analysis, established that auditor independence contributes 26.07% to variations in audit quality, implying that greater autonomy corresponds with heightened audit reliability. Parallel conclusions were drawn by Wardana and Ariyanto (2016), who affirmed that independence exerts a positive and statistically substantial influence on auditor performance. In this context, adherence to a strong professional code of ethics enables auditors to uphold independence in audit, verification, and reporting activities, thereby enhancing performance and, ultimately, improving audit quality. Conversely, findings by Fachruddin (2019) diverged, showing that independence does not significantly affect auditor performance.

In light of the discrepancies observed in preceding empirical inquiries, the present investigation endeavors to scrutinize and substantiate the influence of role stress, independence, and professionalism on the performance of internal auditors through renewed empirical examination. Although the present study employs identical principal variables to those utilized in earlier research, its distinctiveness resides in the geographical and temporal dimensions of the analysis. Whereas prior investigations were conducted, for example, at the Bandar Lampung City Inspectorate, this research centers upon the Inspectorate Office of North Sumatra Province, a shift in locus expected to elicit fresh perspectives and potentially divergent empirical outcomes.

Drawing upon the preceding exposition and contextual underpinnings, the author is thus motivated to undertake a study entitled “The Influence of Role Stress, Professionalism, and Independence on the Performance of Internal Auditors (A Case Study at the North Sumatra Provincial Inspectorate).” In alignment with the research objectives, this study aims to examine the effect of role stress on the performance of internal auditors, assess how

professionalism contributes to their performance, and analyze the influence of independence on the performance of internal auditors at the North Sumatra Provincial Inspectorate.

The findings of this study are expected to provide both theoretical and practical contributions. Theoretically, the study will enrich existing knowledge in the field of accounting, particularly internal auditing, by offering empirical evidence related to the role of stress, professionalism, and independence in influencing auditor performance. Practically, the results of this study are expected to serve as valuable input for the public sector, especially the North Sumatra Provincial Inspectorate, in monitoring, analysing, and evaluating the conditions of internal auditors. This, in turn, can support efforts to manage role stress, enhance professionalism, and strengthen independence among internal auditors across entities in North Sumatra Province.

2. Literature Review

2.1. Role Stress

Role stress was initially conceptualized as the psychological strain encountered by individuals when they are unable to accurately interpret or fulfil the rights, duties, and expectations inherent in their professional roles, thereby impairing their capacity to perform effectively. As articulated by Wu et al. (2019), role stress embodies a state of disequilibrium precipitated by a constellation of external contingencies, often emerging from misalignments between organizational expectations, resource availability, personal competencies, and value orientations associated with specific roles. Further, Mardikaningsih et al. (2021) delineate role stress into three principal dimensions, namely role conflict, role ambiguity, and role overload. Collectively, these constructs encapsulate a psychosocial condition characterized by tension, strain, or psychological pressure resulting from excessive demands or incongruent responsibilities embedded within one's occupational or social functions.

Damrus and Sihalo (2018) emphasize four primary origins of role stress, namely extra-organisational stressors, organisational stressors, group stressors, and individual stressors. Interestingly, at a certain level, role stress can also be beneficial as it encourages motivation, change, and growth (Iryani, 2019). To manage role stress, Iryani (2019) proposes two approaches: the individual approach and the organisational approach.

Trisnawati et al. (2017) further delineate three principal indicators of role stress, role conflict, role ambiguity, and role overload, while also introducing competing roles as an additional dimension. Individuals encountering role stress may experience difficulty in comprehending their responsibilities, feel burdened by excessive workloads, or contend with multiple incompatible roles within the organizational setting. Nonetheless, empirical findings suggest that role conflict and role ambiguity constitute the most influential determinants of such stress. Wigati (2018) explains that both factors negatively affect work satisfaction, while Tubagus et al. (2018) emphasise that role conflict, in particular, reduces motivation and has an adverse impact on individual behaviour, thereby diminishing auditor performance.

2.2. Professionalism

According to the Big Indonesian Dictionary (KBBI), the meaning of professionalism is the quality and conduct that characterises a profession or a professional person. Professionalism refers to how an employee conducts themselves both within and outside the scope of their work. According to Ikbal et al. (2019), professionalism itself is related to a person's nature and character. An employee is required to ensure that their work is not neglected due to internal problems.

The criteria for internal auditor professionalism are as follows (Wulandari, 2021): Providing benefits to society, undergoing prolonged and specialised preparation, adherence to ethical standards, joining professional associations and participating in their forums, publishing journals to advance professional practice, evaluating entrants' competence through examinations, and obtaining licensing or certification from authorised bodies.

Professionalism relates to two important aspects, namely structural aspects and attitudes (Istiariani, 2018). The concept of professionalism developed by Hall, James A and Tommie Singleton is a concept of professionalism to test the professionalism of internal auditors, which includes five aspects according to Fachruddin (2019), namely: Commitment to one's field of work, responsibility toward society, maintaining autonomy, adherence to established professional rules, and fostering collegial relationships with other professionals. According to Alfianto and Suryandari (2015), an individual may be regarded as professional if they possess three main traits: mastery of skills relevant to their field of work, execution of tasks in line with established standards, and fulfillment of duties while adhering to the applicable code of professional ethics.

2.3. Independence

Independence refers to the disposition required of an auditor to remain free from personal interests that could compromise the execution of professional duties, as such interests stand in opposition to the principles of integrity and objectivity. Each auditor is thus expected to maintain detachment from any conflicting interests or external pressures that might impair impartial judgment (Putri Prananda, 2021). This standard stipulates that auditors must maintain independence, meaning they should not be easily swayed, as their work serves the public interest (SPAP, 2001). Elder et al., as cited in Fachruddin (2019), define independence in auditing as adopting an impartial stance when performing examinations, assessing outcomes, and issuing audit reports. Independence reflects a mindset in which an individual truthfully validates facts through objective and fair judgment, conveys opinions autonomously, and makes decisions based on personal discretion without external influence (Dwiyanto & Rufaedah, 2020).

Independence is lost if an auditor has a personal relationship with a client, which can threaten the auditor's independence (Dahlan, 2013). According to The Institute of Internal Auditors, auditor independence denotes a condition of autonomy from circumstances that may jeopardize the internal auditor's capacity to perform audit responsibilities with impartiality. The core of independence lies in substantive or actual independence, whereas independence in appearance pertains to the manner in which auditors conduct themselves as a professional entity (Putri, 2018). The types of internal auditor independence are as follows (Wulandari, 2011): Independence in the audit programme (free from managerial intervention), Independence in verification (free to access and examine), and Independence in reporting (free from pressure to modify or not report facts).

Dahlan (2018) elucidates that a range of factors may influence auditor independence, including financial relationships and business interactions with clients, the provision of non-audit services, the duration of audit engagements, competition among accounting firms, as well as firm size and the magnitude of audit fees. In parallel, Temalagi et al. (2023) and Tjun et al. (2012) delineate four principal indicators of auditor independence, namely audit tenure (the length of the auditor–client relationship), client pressure, peer review by fellow auditors, and participation in non-audit service activities.

2.4. Internal Auditor Performance

Performance is the effort and behaviour of individuals directed towards achieving organisational goals (Mindarti, 2015). Auditor performance refers to the activities or execution of audit duties and responsibilities carried out by an auditor within a specific timeframe (Dewi & Orbawati, 2022). From various definitions, it can be inferred that the performance of internal auditors represents an independent evaluative function within an organisation, aimed at reviewing company operations to fulfil management's informational and control needs (Sudiksa et al., 2016).

The performance standards for internal auditors are as follows (Wulandari, 2011): Managing Internal Audit Activities (including planning, communication, resource management, policy, and reporting), Basic Nature of Work (evaluating governance, risk management, and control), Assignment Planning (establishing objectives, scope, and resource allocation), Assignment Implementation (identifying, analysing, evaluating, and documenting information), Assignment Results Communication (delivering accurate, objective, clear, and timely results), Progress Monitoring (monitoring the disposition of assignment results), and Risk Acceptance Communication (communicating risks that cannot be borne by the organisation to the board).

According to Gaffar and Gaffar (2022), the determinants of internal auditor performance include ability (encompassing technical expertise and proficiency), professional commitment (reflecting ethical conduct and integrity), motivation (the intrinsic drive to accomplish objectives), and job satisfaction (a sense of fulfillment derived from one's work). In contrast, Fachruddin (2019) identifies independence, integrity, and competence as the primary factors influencing auditor performance. Furthermore, Postula et al. (2020) outline three key performance indicators for internal auditors: work quality (the extent to which results approach perfection), work quantity (the volume of tasks completed in line with targets), and timeliness (the ability to complete assignments punctually without compromising quality).

2.5. Previous Research

Based on the findings of various studies in Indonesia, it can be seen that the influence of certain factors on auditor performance shows inconsistent results. Research at Public Accounting Firms by Al Sayuti and Annisa (2023) show different results regarding the influence of independence. Similarly, research on internal auditors in the BPKP environment by Wardayati, et al (2022) and research on public accounting firms in Medan by Fachruddin (2019) also produced conflicting findings regarding the influence of professionalism.

Amidst this inconsistency, research on role stress in various contexts, such as at the Bandar Lampung City Inspectorate by Wigati (2018), at Public Accounting Firms in Makassar City by Sari et al. (2018), as well as research by Usrah et al. (2023) and Muhayati (2016) consistently found that role stress exerts a negative influence on auditor performance. Conversely, empirical studies examining other variables, such as professional ethics, work experience, audit expertise, and locus of control, across diverse settings generally demonstrate a positive effect on auditor performance.

2.6. Framework

Based on the mapping of relationships between variables shown in Figure 1. Conceptual Framework, the flow of influence between leadership, work loyalty, and employee performance becomes the basis in the formulation of the hypotheses of this research.

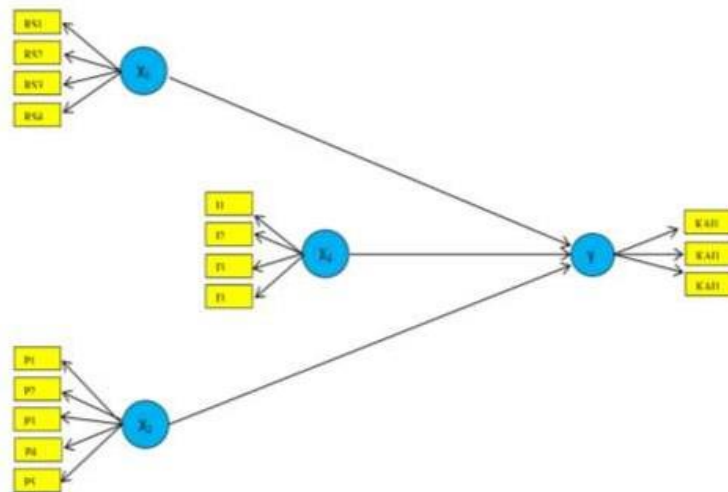


Figure 1. Conceptual Framework

The hypotheses in this study were formulated in accordance with the conceptual framework above, namely:

H_{a1}: Role stress has a positive effect on internal auditor performance.

H_{o1}: Role stress has a positive effect on internal auditor performance.

H_{a2}: Professionalism has a positive effect on internal auditor performance.

H_{o2}: Professionalism has a positive effect on internal auditor performance.

H_{a3}: Independence has a positive effect on internal auditor performance.

H_{o3}: Independence has a positive effect on internal auditor performance.

3. Methods

3.1. Research Object

The research subjects in this study comprised all auditors and government supervisors employed at the North Sumatra Provincial Inspectorate. The study specifically focused on examining the variables of role stress, professionalism, independence, and internal auditor performance.

3.2. Population and Sample

The population in this study comprised 106 auditors at the North Sumatra Provincial Inspectorate, consisting of 61 individuals holding Functional Auditor Positions (JFA) and 45 individuals occupying Functional Positions for Supervising Regional Government Affairs (P2UPD). The study utilized a saturated sampling technique, whereby the entire population was designated as the sample. As a result, data were successfully collected from 75 respondents.

3.3. Data Sources and Collection Techniques

The information utilized in this inquiry was derived from primary sources. Primary data refers to evidence procured directly from the original origin. The acquisition technique employed in this investigation comprised the distribution of structured questionnaires to all auditors within the North Sumatra Provincial Inspectorate. For the quantification of each construct, the investigator adopted a Likert-type scaling instrument as the metric of assessment.

3.4. Research Model

This research adopts a quantitative design which, as noted by Sugiyono (2018), is grounded in the philosophy of positivism and regarded as a scientific approach since it adheres to the principles of empiricism, objectivity, measurability, rationality, and systematic procedure. The quantitative primary data in this study were analysed using SmartPLS (Smart Partial Least Squares), a specialised software application employed for statistical data processing.

3.5. Data Analysis Techniques

In this research, data analysis was carried out through a systematic procedure employing SmartPLS 4. The initial stage comprised descriptive statistical analysis to capture the characteristics of the dataset using indicators such as mean and standard deviation. Subsequently, the SEM-PLS approach was applied to examine the causal linkages among variables, with structural equations constructed to model the effects of role stress, professionalism, and independence on the performance of internal auditors.

The evaluation procedure comprised two primary stages. The first stage involved the assessment of the measurement model (outer model) through examinations of validity and reliability. Convergent validity was confirmed when factor loadings exceeded 0.7, whereas discriminant validity was determined based on HTMT values below 0.9. Reliability was confirmed with a composite reliability threshold of at least 0.70. The second phase addressed the structural model (inner model) through hypothesis testing at a 0.05 significance level, supplemented by R-square values to assess model robustness, Q-square statistics to gauge predictive relevance, and F-square coefficients to determine the magnitude of each variable's effect. Through this analytical framework, the study endeavoured to secure measurement precision, model adequacy, and the validity of conclusions concerning the interrelationships among the examined constructs.

4. Results and Discussion

4.1. Research Results

4.1.1. Descriptive Characteristics of Respondents

Table 1. Characteristics of Respondents Based on Gender

Characteristics	Category	Frequency	Percent	Valid Percent	Cumulative Percent
Gender	Women	40	53,3	53,3	53,3
	Men	35	46,7	46,7	100,0
Age	20–25 years old	6	8,0	8,0	8,0
	26–30 years old	27	36,0	36,0	44,0
	30–35 years old	31	41,3	41,3	85,3
	>35 years old	11	14,7	14,7	100,0
Latest Education	High school equivalent	2	2,7	2,7	2,7
	Bachelor's degree	50	66,7	66,7	69,4
	Master's degree	23	30,7	30,7	100,0
Total Respondents		75	100,0	100,0	—

Source: processed data, 2025

Based on Table 1, out of the 75 respondents, the majority were female, totaling 40 individuals (53.3%), while male respondents accounted for 35 individuals (46.7%). With

respect to age distribution, the largest proportion fell within the 30–35 age group, comprising 31 respondents (41.3%), followed by 27 respondents (36%) in the 26–30 age category, 11 respondents (14.7%) aged over 35, and 6 respondents (8%) within the 20–25 age range. Regarding educational attainment, most respondents held a bachelor's degree, namely 50 individuals (66.7%), followed by 23 individuals (30.7%) with a master's degree, and the remaining 2 individuals (2.7%) possessing a high school diploma or its equivalent.

4.1.2. Evaluation of Measurement Models (Outer Model)

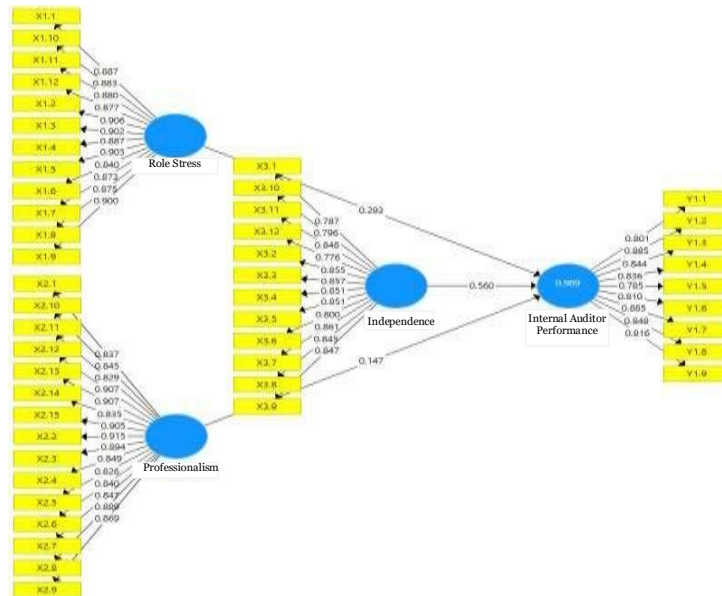


Figure 2. Path Diagram

Source: processed data, 2025

The path diagram illustrates the structural relationship between three main variables, namely Role Stress, Professionalism, and Independence, toward Internal Auditor Performance. Each indicator variable shows a loading factor value that is mostly above 0.7, indicating that the indicator is valid in measuring its construct.

1) Validity Convergent

Based on the results of the construct validity test shown in Table 2, all indicators in the variables of internal auditor performance (Y), role stress (X1), professionalism (X2), and independence (X3) have outer loading values above 0.7. This indicates that all indicators meet the criteria for good convergent validity. Thus, each indicator can be said to be valid in reflecting its respective latent variable, so that it can be used for further analysis in the research model.

Table 2. Construct Validity Test Results

Variables / Indicators	AVE	Outer Loading Value	Description
Internal Auditor Performance (Y)	0,835	Y1.1	Valid
		Y1.2	Valid
		Y1.3	Valid
		Y1.4	Valid
		Y1.5	Valid
		Y1.6	Valid
		Y1.7	Valid
		Y1.8	Valid
		Y1.9	Valid
Role Stress (X1)	0,885	X1.1	Valid

Variables / Indicators	AVE	Outer Loading Value	Description
	X1.2	0,906	Valid
	X1.3	0,902	Valid
	X1.4	0,887	Valid
	X1.5	0,903	Valid
	X1.6	0,840	Valid
	X1.7	0,873	Valid
	X1.8	0,875	Valid
	X1.9	0,900	Valid
	X1.10	0,883	Valid
	X1.11	0,880	Valid
	X1.12	0,877	Valid
	Professionalism (X2)	X2.1	0,837
X2.2		0,915	Valid
X2.3		0,894	Valid
X2.4		0,849	Valid
X2.5		0,826	Valid
X2.6		0,840	Valid
X2.7		0,847	Valid
X2.8		0,889	Valid
X2.9		0,869	Valid
X2.10		0,845	Valid
X2.11		0,829	Valid
X2.12		0,907	Valid
X2.13		0,907	Valid
X2.14		0,835	Valid
X2.15		0,905	Valid
Independence (X3)	X3.1	0,787	Valid
	X3.2	0,855	Valid
	X3.3	0,857	Valid
	X3.4	0,851	Valid
	X3.5	0,851	Valid
	X3.6	0,800	Valid
	X3.7	0,861	Valid
	X3.8	0,845	Valid
	X3.9	0,847	Valid
	X3.10	0,796	Valid
	X3.11	0,848	Valid
	X3.12	0,776	Valid

Source: processed data, 2025

2) Validity Discriminant

Based on the data in the table 3, it can be seen that the cross loading values for all bolded variable indicators produce higher loading values than the loading values for other variables. Therefore, it can be stated that all bolded variable indicators are discriminantly valid.

Table 3. Cross Loading Values

Indicator	Role Stress	Professionalism	Independence	Internal Auditor Performance
X1.1	0,887	0,836	0,852	0,856
X1.2	0,906	0,895	0,902	0,907
X1.3	0,902	0,852	0,876	0,879
X1.4	0,887	0,834	0,857	0,853
X1.5	0,903	0,897	0,909	0,899
X1.6	0,840	0,811	0,811	0,808
X1.7	0,873	0,858	0,867	0,871
X1.8	0,875	0,869	0,872	0,875
X1.9	0,900	0,893	0,901	0,911
X1.10	0,883	0,837	0,864	0,869
X1.11	0,880	0,877	0,884	0,893
X1.12	0,877	0,836	0,859	0,853
X2.1	0,826	0,837	0,849	0,845

Indicator	Role Stress	Professionalism	Independence	Internal Auditor Performance
X2.2	0,879	0,915	0,887	0,886
X2.3	0,851	0,894	0,864	0,859
X2.4	0,808	0,849	0,820	0,817
X2.5	0,775	0,826	0,793	0,789
X2.6	0,824	0,840	0,849	0,844
X2.7	0,818	0,847	0,845	0,842
X2.8	0,864	0,889	0,858	0,864
X2.9	0,857	0,869	0,849	0,853
X2.10	0,829	0,845	0,849	0,849
X2.11	0,828	0,829	0,838	0,839
X2.12	0,889	0,907	0,880	0,881
X2.13	0,889	0,907	0,880	0,881
X2.14	0,814	0,835	0,835	0,834
X2.15	0,855	0,905	0,863	0,865
X3.1	0,786	0,776	0,787	0,785
X3.2	0,841	0,839	0,855	0,856
X3.3	0,838	0,840	0,857	0,858
X3.4	0,832	0,836	0,851	0,847
X3.5	0,827	0,829	0,851	0,821
X3.6	0,801	0,791	0,800	0,796
X3.7	0,847	0,842	0,861	0,867
X3.8	0,831	0,830	0,845	0,845
X3.9	0,825	0,828	0,847	0,819
X3.10	0,792	0,788	0,796	0,786
X3.11	0,834	0,830	0,848	0,849
X3.12	0,775	0,766	0,776	0,772
Y1.1	0,787	0,783	0,781	0,801
Y1.2	0,857	0,845	0,864	0,885
Y1.3	0,843	0,836	0,849	0,844
Y1.4	0,834	0,824	0,838	0,836
Y1.5	0,772	0,765	0,763	0,785
Y1.6	0,796	0,796	0,792	0,810
Y1.7	0,857	0,848	0,866	0,885
Y1.8	0,846	0,841	0,854	0,848
Y1.9	0,822	0,830	0,847	0,816

Source: processed data, 2025

3) Composite Reliability

Table 4. Reliability Test Results

Variable	Cronbach's Alpha	Number of Question Items	Description
Internal Auditor Performance (Y)	0,835	9	Reliable
Role Stress (X1)	0,885	12	Reliable
Professionalism (X2)	0,867	15	Reliable
Independence (X3)	0,832	12	Reliable

Source: processed data, 2025

Based on the reliability test results table 4, it can be seen that Cronbach's Alpha value is greater than 0.7. Hence, it can be concluded that all variables in this study have passed the reliability test.

4.1.3. Structural Model Evaluation (Inner Model)

1) Path Coefficients and Hypothesis Testing

Table 5. Path Coefficients Test Results and Hypothesis Test Results

Relationship	Path Coefficient	T Statistics	P Values	Significance	Hypothesis
Independence → Internal Auditor Performance	0,560	4,037	0,000	Significant	Accepted
Professionalism → Internal Auditor Performance	0,147	1,965	0,049	Significant	Accepted
Role Stress → Internal Auditor Performance	0,293	2,284	0,022	Significant	Accepted

Source: processed data, 2025

The table 5 presents the outcomes of the path coefficient analysis and hypothesis testing. Among the examined variables, independence demonstrates the strongest effect on internal auditor performance, exhibiting a path coefficient of 0.560 and the highest t-statistic value of 4.037. Role stress follows, with a coefficient of 0.293 and a t-statistic of 2.284. Meanwhile, professionalism, though statistically significant, shows the weakest influence, reflected by a coefficient of 0.147 and a t-statistic of 1.965. All relationships are significant at the 0.05 level ($p < 0.05$), thereby supporting all proposed research hypotheses.

2) Goodness of Fit (GoF)

Table 6. Goodness of Fit (GoF) Test Results

Endogenous Variables	R Square	R Square Adjusted
Internal Auditor Performance	0,989	0,989

Source: processed data, 2025

The R-Square results indicate that the model possesses exceptionally strong predictive capability in Table 6. An R-Square value of 0.989 signifies that 98.9% of the variance in Internal Auditor Performance is accounted for by the combined influence of Independence, Professionalism, and Role Stress. This remarkably high value reflects the model's extraordinary explanatory strength and robustness.

3) Q-Square

Table 7. Q-Square

	Saturated Model	Estimated Model
SRMR	0,08	0,08

Based on the table 7, it can be seen that the SRMR value is 0.08, which is within the standard root mean residual (SRMR) threshold. Therefore, it can be concluded that the model fits the data.

4) F-Square

Table 8. F Square

Relationship	f-Square	Effect
Independence → Internal Auditor Performance	0,516	Large
Professionalism → Internal Auditor Performance	0,072	Small
Role Stress → Internal Auditor Performance	0,234	Medium

The f-Square table 8 provides information about the magnitude of the effect of each independent variable on Internal Auditor Performance. Independence shows a large effect with an f-square value of 0.516, which far exceeds the threshold of 0.35 for a large effect. Role Stress has a moderate effect with an f-square value of 0.234, while Professionalism shows a small effect with an f-square value of 0.072. These results are consistent with the findings from the path coefficients analysis, confirming the relative importance of each variable in the model.

After the influence of each variable was calculated, the next step was to prove whether role stress, professionalism and independence had a significant effect on internal auditor performance. Hypothesis testing began with partial testing, as follows:

a. The Influence of Role Stress on Internal Auditor Performance

Based on Table 8, the t-value of the role stress variable (4.037) is greater than the critical value (1.96). Since the t-value exceeds the critical threshold, at a 5% significance level, H_a is accepted and H_o is rejected. Therefore, it can be concluded that role stress has a significant effect on internal auditor performance. Based on the path coefficient, the magnitude of the influence of role stress on internal auditor performance is 2.34%.

b. The Effect of Professionalism on Internal Auditor Performance

Based on Table 8, the t-value of the professionalism variable (1.965) is greater than the critical value (1.96). Since the t-value exceeds the critical threshold, at a 5% significance level, H_a is accepted and H_o is rejected. Therefore, it can be concluded that professionalism has a significant effect on internal auditor performance. Referring to the path coefficient, the total contribution of professionalism to internal auditor performance is 7.2%.

c. The Effect of Professionalism on Internal Auditor Performance

Based on Table 8, the t-value of the independence variable (2.284) is greater than the critical value (1.96). Since the t-value exceeds the critical threshold, at a 5% significance level, H_a is accepted and H_o is rejected. Therefore, it can be concluded that independence has a significant effect on internal auditor performance. According to the path coefficient, the total influence of independence on internal auditor performance is 5.16%.

4.2. Discussion

4.2.1. The Effect of Role Stress on Internal Auditor Performance

Based on the results of the path coefficient analysis and hypothesis testing, role stress ranked second, with a coefficient of 0.293 and a t-statistic of 2.284, at a significance level of 0.05 ($p < 0.05$), thereby supporting the research hypothesis. The f-square test results indicate the magnitude of each variable's influence, showing that role stress exerts a moderate effect with an f-square value of 0.234. Therefore, it can be concluded that role stress has a positive effect on the performance of internal auditors at the North Sumatra Provincial Inspectorate. This finding suggests that as role stress increases, the performance of internal auditors tends to improve.

According to Litania (2019), role stress is the pressure or stress experienced by a person when involved in complex or conflicting roles in their work environment. According to Islamiati et al. (2021), work stress within a company occurs due to the emergence of demands

for efficiency in work. Work stress needs to be managed by a company leader so that potential harm to the company can be overcome.

In this role, internal auditors are responsible for conducting internal audits at the North Sumatra Provincial Inspectorate. Internal auditors must face high demands, such as time pressure, great responsibility, and high expectations from management and related parties. This makes auditors work hard in carrying out their duties, which will ultimately improve their performance. The numerous demands of the job and high expectations from relevant parties will encourage or stimulate auditors to complete their tasks well, which will certainly improve their performance.

4.2.2. The Influence of Professionalism on Internal Auditor Performance

Based on the results of the path coefficient analysis and hypothesis testing, the professionalism variable obtained a coefficient of 0.147 and a t-statistic of 1.965 with a significance level of 0.05 ($p < 0.05$), thereby confirming the acceptance of the research hypothesis. This indicates that professionalism has a positive effect on the performance of internal auditors at the North Sumatra Provincial Inspectorate, meaning that as auditor professionalism increases, the performance of internal auditors also improves.

The F-square test results provide information about the magnitude of the effect of each variable. Professionalism shows a small effect with an F-square value of 0.072. In addition, data generated through descriptive responses from respondents who answered point 3, with 18 respondents (24.0%) answering 'I will remain steadfast in my profession as an auditor even if I receive another offer with a large reward.' Although the points given were low, the fact that this answer was chosen by many respondents raises a big question mark over the professionalism of auditors in not accepting offers from other parties with large rewards.

A professional auditor prioritizes the consequences and quality of their actions. When an auditor fails to report audit findings promptly, it can diminish their perceived professionalism, indicating an inability to uphold professional standards in their duties. The length of an auditor's tenure serves as a crucial determinant influencing their professional disposition, as extended experience inevitably enriches their understanding and competence in the field. The accumulated experience throughout an auditor's career thus plays a pivotal role in shaping their professionalism, which in turn affects overall performance.

According to Haryanto and Susilawati (2018), internal auditor professionalism is the attitude and behaviour of the auditor themselves in carrying out their profession with sincerity and responsibility in order to achieve good performance. This is because professionalism refers to the attitudes, knowledge, and skills possessed by an internal auditor in carrying out their duties (Pratiwi et al., 2020). Therefore, this hypothesis argues that the higher the professionalism possessed by internal auditors, the better the quality of the audit results.

This study is reinforced by the findings of Fauzan (2021), who demonstrated that professionalism significantly influences audit quality. A professional attitude, characterized by consistent adherence to ethical codes and auditing standards as well as the courage to maintain transparency, directly contributes to enhancing the quality of audit outcomes.

4.2.3. The Effect of Independence on Internal Auditor Performance

Based on the results of the path coefficient analysis and hypothesis testing, the independence variable demonstrates the strongest influence on internal auditor performance, with a path coefficient of 0.560 and the highest t-statistic of 4.037 at a significance level of 0.05 ($p < 0.05$), thereby confirming the acceptance of the research hypothesis. The F-square results further illustrate the magnitude of each independent variable's effect on internal auditor performance, showing that independence has a large effect, with an F-square value of

0.516, which surpasses the 0.35 threshold for a strong effect. Consequently, it can be concluded that independence positively affects the performance of internal auditors at the North Sumatra Provincial Inspectorate. This implies that greater auditor independence leads to improved internal auditor performance, and that the higher the level of independence, the better auditors perform in executing internal supervision and control responsibilities.

Independence is needed by auditors to support their performance. Independence is an attitude whereby a person views the results of testing, evaluates the results of testing, and reports the findings of an audit without bias. Independence also means that auditors work without pressure, influence, or dependence on other parties. Thus, it can be said that the more independent government internal auditors are, the better their performance will be, and budget leaks by certain individuals can be prevented immediately. This will also improve the level of work performance, or in other words, their performance will be better. Conversely, if government internal auditors do not have independence, the performance produced will not be optimal.

According to Azhari et al. (2021), independence is an essential attribute that must be possessed by internal auditors in the execution of their duties. Independence reflects an auditor's capacity and commitment to act objectively and impartially, remaining free from any external influence that could compromise professional judgment or decision-making. Similarly, Muslim et al. (2020) emphasize that auditors must be able to collect all necessary information to make audit decisions, which should be guided and reinforced by an independent attitude. Furthermore, Pratiwi et al. (2020) assert that greater auditor independence leads to improved performance outcomes. This finding aligns with the research of Suryo (2019), whose statistical analysis revealed that independence influences audit quality by 26.07%, indicating that the higher the level of auditor independence, the better the resulting audit quality.

5. Conclusion

Based on the results and discussion above, several conclusions can be formulated. Role stress positively influences the performance of internal auditors at the North Sumatra Inspectorate. Professionalism positively influences the performance of internal auditors at the North Sumatra Inspectorate. Independence positively influences the performance of internal auditors at the North Sumatra Inspectorate.

Based on these conclusions, there are several suggestions for further research. The results of the study show that professionalism has the least influence on the performance of internal auditors, so it is hoped that auditors will pay more attention to professional ethics in their work, where they must prioritise the quality of the audit being carried out and not be easily tempted by offers of auditor jobs with higher salaries elsewhere. In addition, it is hoped that the government will pay more attention to the wages or salaries received by auditors, as this is necessary in order to minimise auditor unprofessionalism due to inappropriate wages. In the role stress variable, the statement 'I clearly understand my responsibilities as an auditor' had the lowest score in the poor category, so it is hoped that auditors will pay more attention to their responsibilities and communicate all responsibilities assigned to them with the relevant parties.

In the professionalism variable, the statement 'I am able to communicate well with colleagues' received the lowest score in the poor category. Therefore, auditors are expected to improve communication with colleagues by participating in activities organised by the auditor association and not hesitating to ask for advice or reviews from colleagues. In the

independence variable, the statement 'Not all client errors that I find are reported because of good relationships with clients' received the lowest score, so it is hoped that auditors will prioritise independence in line with the professional code of ethics over relationships with clients. In this study, the professionalism variable received the lowest score, so it is hoped that future researchers who wish to conduct similar studies can replace the professionalism variable or add other variables that have a greater influence on auditor performance so that the research results are more comprehensive.

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