



## Determinants of the Quality of Internal Supervision with Auditor Motivation as Moderation Variables on PTN BLU Indonesia

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**ABSTRACT:** Internal supervision in state universities is not optimal, as evidenced by the increasing number of corruption cases in recent years. This research aims to examine and analyze the impact of various factors such as the involvement of the person in charge of SPI, role conflict, synergy between internal and external auditors, and auditor motivation on the quality of internal supervision. This research uses quantitative descriptive methods. The research sample was comprised of 102 SPI auditors at Public Service Agency State Universities (PTN BLU) in Indonesia. Data collection was carried out through distributing questionnaires and data analysis was carried out using the SmartPLS application. Research findings show that role conflict and synergy between internal and external auditors significantly impact the quality of internal supervision. However, auditor motivation has little effect in strengthening or weakening the influence of the involvement of the person in charge of SPI, role conflict, and synergy between internal and external auditors on the quality of internal supervision.

**KEYWORDS:** Quality of Internal Supervision, involvement of the person in charge of SPI, role conflict, and synergy of internal and external auditors.

### INTRODUCTION

Over the past few decades, Indonesia has been one of many developing countries facing a huge corruption problem. Based on Transparency International's data (TI) from the Corruption Perception Index (CPI) 2021, Indonesia is ranked 96th out of 180 countries with 38 points, up 1 point from the previous year's ranking of 37. Indonesia's 2021 CPI ranking should be appreciated because of the good cooperation between the government, civil society, and business people to prevent and eradicate corruption. However, this ranking is still far below neighboring countries such as the Philippines, Thailand, Malaysia, and Singapore. So far, Indonesia is considered a country prone to corruption by observers, business people, and state analysts because of its position in the CPI (Wibowo, 2022).

In a span of 10 years, from 2006 to August 2016, Indonesia Corruption Watch (ICW) found at least 37 cases of university corruption. ICW claims that of the total corruption cases, at least 65 perpetrators came from the academic sector, local government, and the private sector. The perpetrators consisted of 32 university or faculty employees and structural officials, 13 rectors or vice-chancellors, 5 lecturers, 2 government officials, and 10 private parties (Egi, 2016).

One of the most common patterns of higher education corruption is the procurement of goods and services. One of the universities in East Java Province is a case of corruption in the procurement of goods and services. The Chancellor of this university was named a suspect by the Corruption Eradication Committee (KPK) on March 30 2016 in connection with the procurement of goods and services, including the construction of a Teaching Hospital and improvements to the facilities and infrastructure of the Teaching Hospital funded by DIPA funds in 2009. Corruption in research and scholarship funds is also a form of corruption (Egi, 2016). Corruption of research funds occurs when funds are misappropriated for purposes unrelated to research funds, such as personal interests and official travel (Wibowo, 2022).

In line with this, according to Rosa (2023) reported on detik.com, corrupt practices occurred in the process of admitting new students at one of the universities in Bali Province. This corrupt practice resulted in a total loss of IDR 443.9 billion (detik.com, accessed 16 August 2023). Regarding the corruption scheme described by ICW, in 2016, the former Chancellor of a University in East Java Province was also determined by the Corruption Eradication Commission (KPK) to have committed corruption. Quoting directly from the explanation, the Corruption Eradication Commission (KPK) has determined that the Chancellor of Airlangga University for the 2006-2015 period committed a criminal act of corruption in funds for hospital construction and repair of hospital facilities and infrastructure, where state losses are estimated at IDR 85 billion (nasional.kompas.com, accessed 16 August 2023).



Apart from that, in 2019 one of the Higher Education Institutes in North Sumatera was also caught in an alleged corruption case. An employee of the North Sumatera Regional Development Monitoring and Observer Institute (LP3D), Rahlan San Rico, explained that the Corruption Crime Unit is currently investigating alleged irregularities in the Education Institute building construction project amounting to IDR 7 billion (tagar.id, accessed on 16 August 2023).

This condition shows that there are forms of internal control and supervision of higher education in Indonesia that have not been implemented optimally. The implementation of internal control or supervision within State Universities (PTN) by the Internal Supervisory Unit (SPI), is regulated in PP number 60 of 2008 as follows: "The internal control system is a continuous process carried out by management and all employees, which aims to provide adequate confidence in the achievement of organizational goals through effective and efficient operational implementation, financial reporting, public sector security, and compliance with applicable regulations."

The internal supervision unit at PTN has a focus on achieving governance, control, and risk management, not just administrative activities (Wibowo, 2022). The SPI internal supervisory unit at PTN is expected to understand and fulfill its duties and responsibilities. The aim of SPI at PTN is to ensure that the operations and management of the institution run efficiently, transparently, and under the principles of good governance and applicable regulations. Even though the implementation of internal control has been going on for a long time at PTN, there are still several aspects of supervision that have not been fully implemented (Kabuyee et al., 2017).

In this regard, in improving aspects of supervision that have not been implemented, Kabuyee et al., (2017) explained that with the involvement of higher levels of responsibility, an internal auditor can carry out better internal supervision in an institution. To mitigate corrupt practices in an institution, Oussii & Taktak (2018) explained that the quality of internal supervision in an institution can be explained through agency theory which explains work relationships or contract ownership with managers. Apart from agency theory, maximizing the quality of supervision can also be explained through expectancy theory. In Lee's (2019) research, it is explained that expectancy theory is a theory that predicts the level of effort of an individual, where this level of effort is greatly influenced by the individual's motivation and abilities, as well as measuring individual performance that is considered fair and objective.

These two theories can also explain the relationship between the quality of internal supervision and the factors that influence it. Oussii & Taktak (2018) examined the involvement of those responsible for SPI. This research proves that the involvement of SPI Responsible Persons in the SPI work mechanism itself can improve the quality of an entity's internal supervision. This is also supported by Alzeban (2021). This research explains that there is a significant role for the person responsible for SPI in the internal supervision process. This finding is in line with Marshall's (2020) view which states that the involvement of the person responsible for SPI has a significant impact on the quality of internal supervision. Nevertheless, Khelil, et al.,(2016) prove things in a different direction. The research proves that a management supervisor from an SPI cannot improve the quality of the SPI's work, this is because a supervisor without high independence will reduce the quality of an entity's internal supervision.

As another factor, role conflict can also weaken the quality of internal auditor audits (Syamsu et al., 2019). In line with research by Sidani et al., (2020) which explains that SPI members' role conflicts with other jobs can give rise to a phenomenon called "excessive workload". This is also demonstrated by the large number of SPI PTN employees who are university lecturers. In line with this, Aprilmuki (2017) proves that the role conflict of an internal auditor at a PTN SPI can weaken the quality of internal supervision. Apart from that, Sari & Suryanawa (2016) also proved the same thing. However, Faizah, et al.(2017) prove a different thing. This research proves that role conflict cannot weaken the quality of internal supervision.

Furthermore, collaboration between SPI and the Financial Audit Agency (BPK) was also identified as a factor that could improve internal control at PTN. Alzeban (2021) explains that when internal and external auditors work more closely together, this can increase the effectiveness of internal control in the community. In line with this, Rahmayanti & Utomo (2019) also prove the same thing. This research proves that collaboration between external and internal auditors can improve the quality of supervision of an entity. Another factor that has an impact on the quality of internal supervision is the motivation of SPI members. According to the definition in the Big Indonesian Dictionary (KBBI), motivation is a person's encouragement or desire to do something to achieve a certain goal (kbbi.web.id, accessed on 16 August 2023). Lee (2019) investigated the possible relationship between motivation and the quality of internal monitoring. This research proves that the motivation of internal auditors can improve the quality of the auditor's work. This is in line with the results of research conducted by Kadous & Zhou (2019). Research conducted by Kadous & Zhou (2019)



states that the quality of internal supervision can be influenced by the level of auditor motivation. However, these results are different from research by Zahmatkesh and Rezazadeh (2017), which concluded that auditor motivation does not have a significant impact on the quality of internal supervision.

In line with this, PTN BLU has a higher risk of fraud. This is due to the nature and larger size of operations, PTN BLU usually has higher risks related to financial management, human resource management, and other aspects of governance. Furthermore, PTN BLU also often has a more complex operational structure than PTN BH and work units. This can include various faculty units, departments, and research centers, all of which require strong internal oversight to ensure that processes and activities run smoothly. Based on this description, the author considers that the participation of the person in charge of SPI, role conflict, synergy between internal and external auditors, and the motivation of auditors in PTN are very crucial to improve (Nurhasanah, 2016). Based on this, this research was conducted with the title "Determinants of Internal Supervision Quality with Auditor Motivation as a Moderating Variable at PTN BLU Indonesia."

## **THEORETICAL FOUNDATION**

### **AGENCY THEORY**

This research adopts agency theory as a framework to explain the synergistic relationship between the participation of those responsible for SPI, and the synergy of internal and external auditors in influencing the quality of internal supervision. Agency theory specifically explains the employment relationship or agreement between the principal and the agent. In this context, agency theory describes a situation where the principal delegates some responsibility to the agent to carry out some tasks on their behalf. This delegation of tasks also includes giving authority to make certain decisions (Jensen & Meckling, 2019).

### **EXPECTANCY THEORY**

This research also uses expectancy theory to explain the relationship between role conflict variables auditor motivation and the quality of internal supervision. Expectancy theory is a theory that explains that individuals consciously choose certain actions based on their perceptions, attitudes, and beliefs because they want to maximize happiness and minimize unhappiness (Llyod & Mertens, 2018).

### **QUALITY OF INTERNAL SUPERVISION**

An audit is a control process that is carried out systematically and critically, especially if carried out by an independent body. Audits are usually aimed at assessing financial reports prepared by management, supported by accounting documents and other supporting documents. This critical and systematic review is the basis for the integrity of financial reports (Indrawan, et al., 2018). Audit standards also explain that three parties are generally involved in internal audits, namely: 1) individuals or groups who are directly related to the activities, functions, processes, or systems of the institution, 2) individuals or groups who carry out evaluations, and 3) individuals or group that uses the results of the assessment. Audit quality can be interpreted as the auditor's ability to detect and report violations of the audited accounting system (Andri, et al., 2020). The same research also states that the auditor's ability is influenced by the auditor's level of technological skills, the audit procedures used, the level of sampling, and the independence of the auditor himself. The definition of high audit quality, according to Generally Accepted Accounting Principles (2020), is an audit carried out following generally accepted audit standards to obtain adequate assurance regarding the quality, fairness, and conformity of the accounting applied to the principles and standards.

The quality of internal supervision can be assessed through several factors. For example, research by Zahmatkesh and Rezazadeh (2017) uses the level of trust in audit report results as an indicator of audit quality. In addition, the quality of control can also be assessed based on weaknesses identified in internal control (Bedard. et al., 2018). Audit quality assessment also involves factors such as the number and accuracy of audit observations, auditor skepticism, recommendation value, report clarity, audit benefits, as well as review and follow-up on control results (Kadous & Zhou, 2019).

### **INVOLVEMENT OF THE PERSON IN CHARGE OF SPI**

Those responsible for SPI who are actively involved in internal supervision will encourage continuity of improvement and innovation in supervisory processes and practices. This will help PTN BLU to continue to improve the quality of its internal supervision over time, in line with developments in regulations, technology, and organizational challenges. The involvement of the person responsible for SPI can also influence the effectiveness of internal control at PTN BLU. By playing an active role in identifying



the risks faced by PTN BLU and designing appropriate controls, the person responsible for SPI can help minimize potential losses or irregularities.

By increasing supervision and implementation of work programs by the internal supervision unit, risks arising from the relationship between principal and agent can be minimized. This indicates that improving internal controls in these units can help reduce the risk of failure in carrying out their responsibilities as agents of the organization. According to Oussi and Taktak (2018), the level of participation of the person responsible for SPI in the process and work program has an impact on the quality of audit results. This research also confirms that by improving supervision and implementation of the work program of the internal supervision unit in the institution, the risks of the principal-agent working relationship can be reduced. Similar findings are also supported by research by Alzeban (2021), which shows that the level of involvement and effectiveness of internal supervision, evaluated from programs and work processes, influences the identification of program strengths and weaknesses. This shows that the involvement of those responsible for SPI has a direct impact on the ability to recognize strengths and weaknesses in organizational programs.

Apart from that, the results of this research are supported by Sinha & Arena (2020), where this research show that the intensity of supervision and interaction between the person responsible for SPI and the internal auditor can increase the effectiveness of the internal audit unit's programs and work processes. However, the research results of Khelil & Khil (2022) show the opposite. The results of this research explain that the contribution of the person responsible for SPI in controlling the internal audit program and process does not affect the moral courage of internal auditors which results in the quality of their work.

In connection with the previous explanation regarding the importance of the relationship between the internal control unit and the person in charge, the intensity of the role and responsibility of the person in charge of the internal control unit in supervising the work program of the internal control unit is also considered. Based on the explanation above, the hypothesis that is built is as follows:

H1: Involvement Of The Person In Charge of SPI has a positive effect on the Quality of Internal Supervision

## ROLE CONFLICT

The effect of role conflict on the quality of internal supervision can be significant. Role conflict occurs when a person is faced with conflicting or conflicting demands between the roles they have in the organization. Role conflict can cause ambiguity in individual or unit responsibilities in carrying out internal supervision. This can result in overlaps or gaps in supervision, which in turn can reduce the effectiveness of internal controls. Role conflict can also divert individual or unit attention from important internal control tasks. When someone feels torn between their various roles, focus on internal supervisory tasks can decrease, potentially reducing the quality of supervision. In the context of internal supervision in state universities, role conflicts, such as role overload, can threaten the presentation of quality audit results. Based on the explanation of expectancy theory, when an employee has a high level of motivation, they tend to continue trying to produce good quality work even though they face role conflict. For example, members of the Internal Audit Unit (SPI) at state universities often face role conflicts, especially role overload. Role overload occurs when a person has too many tasks to complete within a specified time limit.

Dewi & Ramantha (2019) explain that role overload often arises from unrealistic expectations regarding a person's ability to complete a large number of tasks in a short time. Lack of planning for workforce needs can be the main factor that causes SPI members to experience role overload, especially when the workload reaches its peak, such as during the audit period. At that time, auditor staff had to handle all tasks within a limited time, which could interfere with their concentration and quality of work in carrying out internal supervision.

Thus, role conflicts such as role overload can become serious obstacles in presenting quality audit results. It is important for organizations, including SPI in state universities, to understand and overcome this role conflict through careful workforce planning, effective time management, and a balanced division of tasks so that the quality of internal supervision can be maintained or improved.

In this regard, if this role overload occurs, the auditor must force himself to work beyond his capacity, which has the potential to cause fatigue or stress, disrupt the audit process, and hurt audit quality. Role overload creates a conflict of priorities arising from the expectation that someone can complete extensive tasks in a limited time, which can cause pressure or stress on the auditor which then affects the quality of the audit (Adha & Syarif, 2022). The pressure felt by auditors can reduce motivation to produce high-quality audits. In addition, role overload tends to cause role conflict when there is no other way to fulfill the various roles



expected by other people (Damayanti, 2024). Based on the explanation above, it can be concluded that role conflict can be detrimental to the quality of an entity's Internal Control. As initial evidence of this conclusion, the following research hypothesis can be formed:

H2: Role conflict has a negative effect on the quality of internal supervision

## SYNERGY INTERNAL AND EXTERNAL AUDITORS

Implementing audit activities requires cooperation and coordination between internal and external auditors. The importance of cooperation and coordination between internal and external auditors in the implementation of audit activities has been recognized because it contributes to achieving high audit quality. This form of collaboration includes joint opinions, exchange of information, audit planning, and reporting audit results. Agency theory, as explained by Jensen & Meckling (2019), highlights the importance of this collaboration in minimizing the utility maximizer characteristics of an agent. In other words, cooperation between the two parties can reduce the likelihood that an agent will act in his or her interests rather than in the interests of the principal.

Research conducted by Rahmayanti and Utomo (2019) and Nainggolan and Prabowo (2019) shows that a good relationship between internal and external auditors has a positive impact on internal audit performance. Similar findings are also supported by research by Alzeban (2021), which shows that increasing coordination and communication between the two parties can improve the quality of a unit's internal control. In other words, synergy between external auditors and internal auditors can help minimize operational problems between clients and agents, as well as increase the overall effectiveness of internal supervision.

Thus, good cooperation between internal and external auditors is not only important to ensure high audit quality, but also to minimize risks related to personal interests or conflicts of interest within an organization. This creates an environment where internal and external parties can work together to achieve effective and efficient audit objectives. Based on this explanation, an initial conclusion can be drawn that good cooperation and coordination between internal and external auditors has the potential to improve the quality of internal control and organizational effectiveness. As supporting evidence for this conclusion, the following research hypothesis can be proposed:

H3: Synergy Internal and External Auditors has a positive effect on the Quality of Internal Supervision

## AUDITOR MOTIVATION

In the context of internal control, motivation is an important factor that can influence the quality of the resulting audit. According to the theory explained by Robbins (2018), an individual's level of motivation in carrying out his duties and responsibilities will be higher when that individual has hope for valuable results from what he has done. This can have a positive impact on the quality of internal supervision because high motivation encourages individuals to perform their duties better. Research by Kadous & Zhou (2019) supports this view by finding that there is a positive influence between the level of auditor motivation and the resulting internal audit quality. However, research conducted by Mahmudi, et al. (2022) shows different results. They found that there was no influence between the level of motivation of an auditor and the resulting audit quality. This is caused by the auditor's lack of understanding of the regulations related to public accounting practices, especially Law No. 5 of 2011 concerning Public Accountants.

However, an initial conclusion can be drawn that the higher the level of motivation of an auditor, the higher the likelihood that the resulting audit quality will be better. This is supported by the findings of Kadous & Zhou (2019) which show that high motivation contributes to better audit quality. However, it should be remembered that a good understanding of the relevant regulations is very important in ensuring that high motivation can produce good audit quality, as highlighted by Mahmudi, et al. (2022).

In research conducted by Dhermawan & Rasuli (2018) and Oussi and Taktak (2018), it was found that the involvement of the person responsible for SPI had a positive impact on the quality of internal supervision. They highlight that such involvement, when paired with auditor motivation, can further improve the quality of internal controls. This shows that the active role of the person responsible for the audit has a significant contribution to improving the quality of internal supervision, and when combined with a high level of motivation from the auditor, the positive impact can be further strengthened. In addition, Alzeban (2021) found that the level of intensity of supervision over the program and work processes of the internal audit section affected the identification of program strengths and weaknesses, which were directly related to the results of the internal audit. This confirms that the active role of the person responsible for SPI in internal supervision can improve audit quality by helping identify areas that need to be corrected or improved. However, the findings of Khelil & Hussainey (2018) indicate that the involvement of the person responsible for SPI in program supervision and the internal audit process does not have an impact on the moral courage of an internal auditor which can affect the quality of his work.



Research by Syamsu et al. (2019) highlights that an auditor's role conflict can harm internal control. For example, SPI auditors at PTN often face role conflict, especially in the form of role overload, where auditors have too many tasks to complete within the specified time limit. This can interfere with the auditor's effectiveness in carrying out internal monitoring duties. In line with these findings, Aswar et al. (2021) emphasize that an auditor's motivation can strengthen the negative impact of role conflict on the quality of internal supervision produced by the auditor. This means that when an auditor experiences role conflict, his level of motivation can exacerbate the negative effect of the conflict on the quality of internal control. Research by Rahmayanti and Utomo (2019) shows that synergy between internal and external auditors can have a positive impact on the quality of an entity's internal control. They added that auditor motivation can strengthen the relationship between the two types of auditors. This finding is in line with research by Nainggolan and Prabowo (2019), which states that collaboration between internal auditors and external auditors is one of the factors that influences internal audit performance. The research also confirms that the level of auditor motivation can increase the synergy between the two, which in turn has a positive impact on the quality of internal control.

In the same context, a study by Alzeban (2021) provides support for the same claim. This research shows that increasing coordination and communication between internal and external auditors can improve the quality of a unit's internal control. This confirms that good cooperation between both types of auditors, driven by high levels of motivation, can bring positive benefits in strengthening the internal control of an organization.

H4: Auditor motivation can strengthen the influence of the involvement of the person responsible for SPI on the quality of internal supervision

H5: Auditor motivation can weaken the influence of role conflict on the quality of internal supervision

H6: Auditor motivation can strengthen the influence of internal and external auditor synergy on the quality of internal supervision

## RESEARCH METHODS

This research will be carried out at PTN BLU in various regions in Indonesia where SPI auditors operate. In this context, the sample in this study is the SPI auditor at the State Universities (PTN) Public Service Agency (BLU) in Indonesia. According to the Ministry of Education, Culture, Research and Technology of the Republic of Indonesia (2023), there are 34 Public Service Agency State Universities in Indonesia.

Sample selection in this research was carried out using a non-probability sampling method. Sekaran and Bougie (2017) explain that non-probability sampling is a method in which individuals in a population have no inherent probability of being selected. In other words, the respondents selected as samples for this study were selected randomly without certain criteria. Apart from non-probability sampling methods, in this research also applied convenience sampling techniques. Convenience sampling is a sampling technique that relies on collecting information from individuals in a population who are willing to provide answers to research questions. The reasons for using non-probability sampling and convenience sampling in this research are that researchers can easily and quickly obtain the information needed efficiently (Sekaran and Bougie, 2017). This approach is appropriate for conditions where researchers do not have exact information about the number of SPI internal auditors at PTN BLU throughout Indonesia.

In the context of this research, the population studied is SPI PTN BH Auditors in Indonesia. This research uses Structural Equation Modelling analysis. The analysis method is a multivariate statistical analysis method (Hair, et al., 2020). This analysis is used to test several regression equation models at once. This analysis was carried out using SmartPLS software. There are several steps in the test when using the SmartPLS device. The steps in question are the Outer Model and Inner Model (Hair et al. 2020).

## OPERATIONAL DEFINITION AND VARIABLE MEASUREMENT SCALE

This research focuses on Auditor Motivation as a moderating variable, and the Quality of Internal Monitoring became the dependent variable. The sample for this research is limited to SPI Auditors at State Universities (PTN) Public Service Bodies in Indonesia. As a result, generalization of the findings of this study may need to be done with caution, especially in broader contexts outside the region. Involvement of SPI Responsible Persons, Role Conflict, and Synergy between Internal and External Auditors as an independent variable. In addition, Auditor Motivation was appointed as a moderating variable, and the Quality of Internal Monitoring became the dependent variable. The sample for this research is limited to SPI Auditors at State Universities (PTN) Public Service Bodies (BLU) in Indonesia. As a result, generalization of the findings of this study may need to be done with caution, especially in broader contexts outside the region.



Involvement of the person responsible for SPI is measured using three indicators adopted and modified from Oussi and Taktak's (2018) research, namely: Involvement of the SPI Responsible Person in establishing audit policy, Involvement of the SPI Responsible Person in establishing audit activity procedures, and Involvement of the SPI Responsible Person in carrying out the audit. The Role Conflict variable is measured by several indicators, namely (Sidani et al., 2020): Human Resources, Setting aside the rules, Counterproductive activities, and Counterproductive direction. Based on the previous explanation, the variable Internal and External Auditor Synergy has seven indicators according to (Alzeban, 2021), namely: Attitudes toward external and internal auditors, Coordination between internal and external auditors, Discuss mutually beneficial revision plans, Dependence of external auditors on the work of internal auditors, Frequency of meetings between internal and external auditors, Exchange of opinions on financial report working papers between internal and external auditors, and Management promotion is related to the relationship between the two.

### DESCRIPTIVE STATISTICS

Descriptive statistics is an analysis of the mean, median, and standard deviation of research data, where this analysis is carried out to provide descriptive information about the research data (Sekaran and Bougie, 2018).

No	Indicators	Mean	Median	Min	Max	Standard Deviation
1	Y1.1	3.940	4.000	2.000	5.000	0.705
2	Y1.2	3.750	4.000	2.000	5.000	0.876
3	Y1.3	3.920	4.000	2.000	5.000	0.717
4	Y1.4	3.880	4.000	2.000	5.000	0.778
5	Y1.5	3.810	4.000	2.000	5.000	0.717
6	X1.1	3.760	4.000	1.000	5.000	0.814
7	X1.2	3.380	4.000	2.000	5.000	0.914
8	X1.3	3.790	4.000	2.000	5.000	0.828
9	X2.1	3.620	4.000	2.000	5.000	0.759
10	X2.2	3.940	4.000	2.000	5.000	0.746
11	X2.3	3.840	4.000	2.000	5.000	0.717
12	X2.4	3.860	4.000	2.000	5.000	0.749
13	X3.1	3.860	4.000	2.000	5.000	0.679
14	X3.2	3.890	4.000	2.000	5.000	0.677
15	X3.3	3.690	4.000	2.000	5.000	0.688
16	X3.4	3.910	4.000	2.000	5.000	0.750
17	X3.5	3.680	4.000	2.000	5.000	0.786
18	X3.6	3.780	4.000	1.000	5.000	0.807
19	X3.7	3.660	4.000	1.000	5.000	0.790
20	Z1.1	3.640	4.000	2.000	5.000	0.889
21	Z1.2	3.850	4.000	2.000	5.000	0.829
22	Z1.3	3.670	4.000	2.000	5.000	0.736
23	Z1.4	3.790	4.000	2.000	5.000	0.668

### OUTER MODEL TESTING

In the previous chapter, it was explained that there are two stages in In the previous chapter, it was explained that there are two stages in evaluating a research model. The stages in question are the measurement evaluation outer model and structural evaluation outer model. On evaluation outer model Validity and reliability testing of research respondent data will be carried out, and hypothesis testing will be carried out in the evaluation of the inner model.



Variabel	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Involvement of the person in charge of SPI (X1)	0.871	0.898	0.929	0.793
Role Conflict (X2)	0.832	0.867	0.889	0.670
Quality Of Internal Supervision (Y)	0.915	0.923	0.936	0.747
Auditor Motivation (Z)	0.879	0.906	0.917	0.736
Synergy Internal and External Auditors (X3)	0.900	0.910	0.922	0.629

Variabel	Involvement of the person in charge of SPI (X1)	Role Conflict (X2)	Quality Of Internal Supervision (Y)	Auditor Motivation (Z)	Synergy Internal and External Auditors (X3)
Involvement of the person in charge of SPI (X1)	<b>0.890</b>				
Role Conflict (X2)	0.785	<b>0.819</b>			
Quality Of Internal Supervision (Y)	0.782	0.852	<b>0.864</b>		
Auditor Motivation (Z)	0.855	0.849	0.845	<b>0.858</b>	
Synergy Internal and External Auditors (X3)	0.865	0.823	0.856	0.922	<b>0.932</b>

**INNER MODEL TESTING**

	R-Square	R-Square Adjusted
Quality Of Internal Supervision (Y)	0.802	0.794

Based on the table above, it can be seen that the R-Square value shows a value of 0.802 for the Internal Supervision Quality variable. Related to this, the R-squared value can be used to measure the magnitude of the influence and the relationship between research variables. Thus, R-Square In this study, the magnitude of the influence of the variables Involvement of SPI Responsible Persons, Role Conflict, Synergy of Internal and External Auditors, and Auditor Motivation on the Quality of Internal Supervision is 0.802 or 80%.

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STIDEV)	T Statistics ( O/STIDEV )	P Values
Involvement of the person in charge of SPI (X1) > Quality Of Internal Supervision (Y)	0.017	0.011	0.179	0.092	0.927
Role Conflict (X2) > Quality Of Internal Supervision (Y)	0.422	0.422	0.097	4.351	0.000





Auditor Motivation (Z) > Quality Of Internal Supervision (Y)	0.109	0.098	0.153	0.721	0.477
Synergy Internal and External Auditors (X3) > Quality Of Internal Supervision (Y)	0.394	0.413	0.161	2.452	0.000

Based on the table above, it is explained that there is an influence of the variables Role Conflict and Synergy between Internal and External Auditors on the Quality of Internal Supervision. This is proven through P Value which is smaller than 0.05 (Hair et al. 2019). Apart from that, the involvement of the SPI person in charge and the auditor's motivation were proven to not affect the quality of internal supervision. This is proven through value Value which is greater than 0.05 (Hair et al. 2019).

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STIDEV)	T Statistics (O/STIDEV)	P Values
Moderating Effect 1 > Quality Of Internal Supervision (Y)	0.039	0.022	0.133	0.295	0.768
Moderating Effect 2 > Quality Of Internal Supervision (Y)	-0.015	-0.042	0.126	0.119	0.905
Moderating Effect 3 > Quality Of Internal Supervision (Y)	-0.108	-0.073	0.110	0.981	0.327

In line with the previous explanation, the previous table proves that Auditor Motivation cannot strengthen or weaken the influence of SPI Responsible Involvement, Role Conflict, and Synergy between Internal and External Auditors on the Quality of Internal Supervision. This is proven through P Value which is greater than 0.05 (Hair et al. 2019).

**RESEARCH DISCUSSION**

**INVOLVEMENT OF THE PERSON IN CHARGE OF SPI HASN'T A POSITIVE EFFECT ON QUALITY OF INTERNAL SUPERVISION**

The involvement of SPI Responsible Persons does not statistically have a positive effect on the Quality of Internal Supervision at BLU state universities in Indonesia. This is proven by the value results P-Value which is more than 0.05, which is 0.92. Thus, hypothesis 1 which states that the involvement of the person in charge of SPI has a positive effect on the quality of internal supervision is rejected. The findings of this research are in line with research conducted by Khelil, et al., (2016), which concluded that the role of the person responsible for SPI in managing the internal audit program and process does not have a significant influence on the moral courage of internal auditors. This impact then affects the quality of the work carried out by the auditor. Similar results were also found in research by Jones and Smith (2018), which found that although SPI was involved in internal supervision, this did not significantly improve the quality of the company's internal supervision. These findings illustrate that other factors may have a greater influence on the quality of internal supervision.

On the other hand, Oussi and Taktak (2018) explained that the level of participation of the person responsible for SPI in work processes and programs can influence the quality of audit results. They emphasized that by improving process control and work programs of the internal supervisory unit, risks arising from principal-agent working relationships can be reduced. This finding is supported by the study of Alzeban and Sawan (2015), which shows that the level of supervision of the internal audit department regarding programs and work processes influences the identification of program strengths and weaknesses, which in turn influences internal audit results.

**ROLE CONFLICT HAS A NEGATIVE EFFECT ON QUALITY OF INTERNAL SUPERVISION**

Based on the results of the hypothesis test, it is known that Role Conflict statistically hurts the Quality of Internal Supervision at BLU state universities in Indonesia. This is proven by the value results P-Value which is less than 0.05, which is 0.00. Thus, hypothesis 2 which states that role conflict hurts the quality of internal supervision is accepted. Role conflict is one source that can threaten quality audit results. For example, SPI members at universities often face role conflicts, such as role overload. Role



overload occurs when a person has too many tasks to complete in the allotted time. According to Aprimulki (2017), role overload is related to the belief that a person can complete several tasks that cannot be fulfilled in a short time. Auditors can experience task overload if there is not adequate planning, especially when an entity's internal control has many tasks and staff must complete all tasks at the same time (Gunawan & Ramdan, 2012). If this role overload occurs, the auditor must force himself to work beyond his capacity, which has the potential to cause fatigue or stress, disrupt the audit process, and hurt audit quality. Role overload creates conflict because of priorities that arise from the expectation that someone can complete various complex tasks in a limited time (Aprimulki, 2017).

This finding is in line with expectancy theory, which states that when an employee has a high level of motivation, they tend to continue to strive to produce high-quality work, even though they face role conflicts such as task overload (Llyod & Mertens, 2018). Research by Gunawan & Ramdan (2012) provides support for these results by highlighting that SPI members in state universities often experience role conflict, especially task overload. They explain that task overload occurs when someone has too much work to complete within a set time limit. This was also confirmed by Aprimulki (2017), who stated that task overload arises because of the expectation that someone can complete many tasks in a limited time.

#### **SYNERGY OF INTERNAL AND EXTERNAL AUDITORS HAS A POSITIVE EFFECT ON QUALITY OF INTERNAL SUPERVISION**

Based on the results of the hypothesis test, it is known that the Synergy of Internal and External Auditors statistically has a positive effect on the Quality of Internal Supervision at BLU state universities in Indonesia. This is proven by the P Value which is less than 0.05, which is 0.00. Thus, hypothesis 3 which states that the Synergy of Internal and External Auditors has a positive effect on the Quality of Internal Supervision is accepted. The results of this research can also explain that audit activities require synergy and synchronization between internal and external auditors. The importance of collaboration and coordination between the two in carrying out audits has been recognized as having a positive impact on high audit quality. This collaboration includes making joint agreements, exchanging information, preparing audit plans, and reporting audit results. Effective collaboration between internal and external auditors is not only important to ensure high audit quality, but also to reduce risks associated with personal interests or conflicts of interest within an organization. This collaboration creates an environment where internal and external auditors can work together to achieve audit objectives well. The relationship between these variables can also be explained by agency theory. Based on this theory, collaboration between internal and external auditors can minimize this characteristic utility maximizer owned by an agent (Jensen & Meckling, 2019).

This finding is consistent with the research results of Rahmayanti and Utomo (2019), which show that the relationship between internal auditors and external auditors has a positive impact on internal audit performance. Another study by Nainggolan and Prabowo (2019) also found that the ratio of internal auditors to external auditors affects the quality of internal audits. In this context, research conducted by Alzeban and Sawan (2021) supports a similar claim. This study shows that increasing coordination and communication between internal and external auditors can improve the quality of a unit's internal control. In other words, synergy between external auditors and internal auditors can help minimize operational problems between clients and agents, as well as increase the overall effectiveness of internal supervision.

#### **AUDITOR MOTIVATION COULDN'T STRENGTHEN THE INFLUENCE OF PERSON IN CHARGE OF SPI ON QUALITY OF INTERNAL SUPERVISION**

Based on the results of the hypothesis test, it is known that Auditor Motivation cannot strengthen or weaken the influence of SPI Responsible Involvement on the Quality of Internal Supervision of PTN BLU in Indonesia. This is proven through P Value which is more than 0.05, namely 0.76. Thus, hypothesis 4 which states that Auditor Motivation can strengthen the influence of SPI Responsible Involvement on the Quality of Internal Supervision is rejected. The results of this research are different from the explanation of hope theory which is part of motivation theory, which explains that an individual's level of motivation in carrying out their duties and responsibilities will be higher if the individual has hopes or expectations for valuable results from what they have done. In the context of internal supervision, this means that auditors who have the hope that quality audit results will produce significant benefits for the organization tend to be more motivated to carry out their duties well (Robbins, 2018). Thus, individual motivation, as explained by expectancy theory, can strengthen the influence of the involvement of the person responsible for SPI on the quality of internal supervision. If auditors are motivated to achieve quality audit results, they may more actively collaborate with those responsible for SPI and strive to improve the overall effectiveness of internal controls.



However, it is important to note that the relationship between individual motivation, the involvement of the person responsible for SPI, and the quality of internal control can be influenced by other factors, such as organizational culture, management policies, and team dynamics. Therefore, although expectancy theory provides meaningful insight into how motivation can influence the quality of internal monitoring, in a broader framework, the relationship may be more complex and require comprehensive treatment.

This research is not supported by Kadous & Zhou (2019) which states that there is a positive influence between the level of auditor motivation and the quality of the resulting internal audit. This shows that the higher the level of motivation of an auditor, the better the quality of the internal audit produced. However, research conducted by Mahmudi, et al. (2022) found different results, namely that there was no influence between the level of motivation of an auditor and the resulting audit quality. This shows that the level of auditor motivation does not have a significant correlation or influence on the resulting audit quality.

### **AUDITOR MOTIVATION COULDN'T STRENGTHEN THE INFLUENCE OF ROLE CONFLICT ON QUALITY OF INTERNAL SUPERVISION**

Based on the results of the hypothesis test, it is known that Auditor Motivation cannot strengthen or weaken the influence of Role Conflict on the Quality of Internal Supervision of PTN BLU in Indonesia. This is proven through P-Value which is more than 0.05, which is 0.90. Thus, hypothesis 5 which states that Auditor Motivation can strengthen the influence of Role Conflict on the Quality of Internal Control is rejected. In this research, the finding that auditor motivation is unable to reduce the negative influence of role conflict on the quality of internal supervision indicates that motivation alone is not enough to overcome the obstacles that arise due to role conflict. This means that even though an auditor may be highly motivated to do his or her job well, the role conflict he or she experiences can still affect the quality of the resulting internal control. Expectancy theory, which states that a person's level of motivation in carrying out their duties will improve the quality of internal supervision, is not fully applied in this context because motivation alone is not enough to overcome obstacles originating from role conflict.

In this research, the finding that auditor motivation is unable to reduce the negative influence of role conflict on the quality of internal supervision indicates that motivation alone is not enough to overcome the obstacles that arise due to role conflict. This means that even though an auditor may be highly motivated to do his or her job well, the role conflict he or she experiences can still affect the quality of the resulting internal control. Expectancy theory, which states that a person's level of motivation in carrying out their duties will improve the quality of internal supervision, is not fully applied in this context because motivation alone is not enough to overcome obstacles originating from role conflict.

Additionally, the difficulties faced by principals in monitoring agents' actions, as highlighted by Cheffins (2021), also play an important role in this context. If it is difficult for the principal to monitor or supervise the auditor's actions, this can increase the risk of the auditor acting not following the principal's interests, regardless of the auditor's level of motivation. Thus, through the framework of agency theory, we can understand that motivation alone is not enough to overcome the negative impact of role conflict on the quality of internal supervision, and other factors such as effective supervision by the principal also need to be considered. This finding is also different from previous research. Sari & Suryanawa (2016) stated that the motivation of an auditor who faces role conflict can result in pressure or stress, which in turn affects audit quality. Aprimulki (2017) also emphasized that auditor motivation can strengthen the negative impact of role conflict on the quality of internal supervision. This shows that there are different points of view in evaluating how auditor motivation interacts with role conflict and the quality of internal supervision. While some research suggests that motivation can amplify the negative impact of role conflict, recent findings suggest that motivation alone may not be sufficient to overcome the negative impact of role conflict on the quality of internal monitoring.

### **AUDITOR MOTIVATION COULDN'T STRENGTHEN THE INFLUENCE OF INTERNAL AND EXTERNAL AUDITOR SYNERGY ON QUALITY OF INTERNAL SUPERVISION**

Based on the results of a hypothesis test, it is known that Auditor Motivation cannot strengthen or weaken the influence of Internal and External Auditor Synergy on the Quality of Internal Supervision of PTN BLU in Indonesia. This is proven through P Value which is more than 0.05, namely 0.32. Thus, hypothesis 6 which states that Auditor Motivation can strengthen the influence of Internal and External Auditor Synergy on the Quality of Internal Supervision is rejected. This finding is not supported by agency theory which states that synergy between internal and external auditors is important to minimize the risk of agents acting not following the principal's interests. In this case, auditor motivation can play an important role in strengthening the synergy between the two parties. With a high level of motivation, internal and external auditors may be more motivated to work together effectively in



conducting audits. High motivation can encourage them to collaborate, share information, and support each other in ensuring that audits are carried out well and produce accurate results. (Robbins, 2018).

In connection with the results of previous research, the findings of this research are not in line with the results of research conducted by Rahmayanti and Utomo (2019), which confirms that auditor motivation can strengthen the relationship between internal and external auditors, as well as increase the synergy between the two, which ultimately has a positive impact on the quality of internal supervision. Likewise, the findings of Nainggolan and Prabowo (2019) also show that collaboration between internal and external auditors is a factor that influences internal audit performance. This research adds that the level of auditor motivation can increase the synergy between the two types of auditors, which in turn, contributes positively to the quality of internal control. This shows that the findings of this study contradict previous findings which showed that auditor motivation can strengthen synergy between internal and external auditors, which positively influences the quality of internal supervision.

## CONCLUSION

Based on the results of the analysis carried out under the title Determinants of Internal Supervision Quality with Auditor Motivation as a Moderating Variable, the following conclusions were obtained: The involvement of the person responsible for SPI does not have a positive influence on the quality of internal supervision, Role Conflict has a negative influence on the Quality of Internal Supervision, The synergy between internal and external auditors has a positive influence on the quality of internal supervision, Auditor motivation cannot strengthen the influence of the involvement of the person responsible for SPI on the quality of internal supervision, Auditor motivation cannot strengthen the influence of role conflict on the quality of internal supervision, and Auditor motivation cannot strengthen the influence of internal and external auditor synergy on the quality of internal supervision.

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