



THE INFLUENCE OF LOCUS OF CONTROL AND INDEPENDENCE ON THE PERFORMANCE OF INTERNAL AUDITORS AT THE REGIONAL INSPECTORATE OF BONE BOLANGO REGENCY

PENGARUH LOKUS KONTROL DAN KEMERDEKAAN TERHADAP KINERJA AUDITOR INTERNAL DI INSPEKTORAT REGIONAL KABUPATEN BONE BOLANGO

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Abstract

This study aims to analyze the influence of locus of control and independence on the performance of internal auditors at the Regional Inspectorate of Bone Bolango Regency. This research employs a quantitative approach with a causal research design. The population and sample consist of 38 internal auditors, using a total sampling technique. Data were collected through questionnaires and analyzed using multiple linear regression with the assistance of SPSS software. The results show that partially, locus of control does not have a significant effect on internal auditor performance, while independence has a positive and significant effect. Simultaneously, locus of control and independence significantly influence internal auditor performance. The coefficient of determination indicates that 55.1% of the variation in internal auditor performance can be explained by locus of control and independence, while the remaining 44.9% is influenced by other factors outside the research model. These findings indicate that internal auditor performance is more strongly influenced by professional factors such as independence than by psychological factors such as locus of control. Therefore, efforts to improve internal auditor performance should focus on strengthening auditor independence to ensure objective and professional audit practices.

Keywords: Locus of Control, Independence, Internal Auditor Performance.

Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh locus of control dan independensi terhadap kinerja auditor internal di Inspektorat Daerah Kabupaten Bone Bolango. Penelitian ini menggunakan pendekatan kuantitatif dengan desain penelitian kausal. Populasi dan sampel penelitian berjumlah 38 auditor internal dengan teknik pengambilan sampel jenuh. Data dikumpulkan melalui penyebaran kuesioner dan dianalisis menggunakan regresi linear berganda dengan bantuan perangkat lunak SPSS. Hasil penelitian menunjukkan bahwa secara parsial, locus of control tidak berpengaruh signifikan terhadap kinerja auditor internal, sedangkan independensi berpengaruh positif dan signifikan. Secara simultan, locus of control dan independensi berpengaruh signifikan terhadap kinerja auditor internal. Nilai koefisien determinasi menunjukkan bahwa sebesar 55,1% variasi kinerja auditor internal dapat dijelaskan oleh locus of control dan independensi, sedangkan sisanya sebesar 44,9% dipengaruhi oleh faktor lain di luar model penelitian. Temuan ini menunjukkan bahwa kinerja auditor internal lebih dipengaruhi oleh faktor profesional seperti independensi dibandingkan faktor psikologis seperti locus



of control. Oleh karena itu, upaya peningkatan kinerja auditor internal perlu difokuskan pada penguatan independensi auditor guna memastikan pelaksanaan audit yang objektif dan profesional.

Kata Kunci: Locus of Control, Independensi, Kinerja Auditor Internal.

1. INTRODUCTION

Internal supervision plays an important role in ensuring that the administration of government runs properly, efficiently, and transparently. Strengthening the supervision system implemented based on accountability principles is a strategic step to ensure that governance is free from irregularities (Baru et al., 2020). This is in line with the concept of good governance, which emphasizes that effective supervision functions to improve the quality of public services and prevent abuse of authority by state officials (Salma, 2022).

In the Indonesian governmental system, the internal supervision function is carried out by the Government Internal Supervisory Apparatus (APIP). Based on the Regulation of the Minister of Defense Number 36 concerning APIP Audit Standards, APIP refers to government internal supervisory bodies, including the Financial and Development Supervisory Agency (BPKP), Inspectorates General of Ministries/Departments, Inspectorates of TNI Organizational Units, as well as Regional Government Inspectorates at the provincial and regency/city levels (Ministry of Defense, 2013).

The performance of internal auditors is a key factor in maintaining accountability and transparency in financial management, both in the private and public sectors. Internal auditors play a role in ensuring that organizational activities are carried out in accordance with procedures, efficiently, and free from irregularities. To ensure that supervisory duties and functions are properly implemented, optimal and high-quality auditor performance is required (Hukom et al., 2024). Several studies indicate that the performance of internal auditors in local governments still faces serious challenges.

The phenomenon of declining auditor performance quality often occurs in several regions, marked by delays in audit completion, weaknesses in detecting fraud, and cases of audit ethics violations that impact declining public trust (Hukom et al., 2024; Zain et al., 2024). In addition, at the national level, analyses of internal audit functions in local governments show that some regions are still at moderate or low administrative performance levels, although some have reached high levels (Sutaryo et al., 2023). This condition indicates that the performance of internal auditors in regions has not been fully optimal in providing assurance for the implementation of good governance.

The urgency to improve internal auditor performance is becoming increasingly evident given the high public demand for transparency and accountability in local government. Internal auditors of the Regional Inspectorate are also expected to provide objective, independent, and professional audit results in accordance with Government Internal Audit Standards (Association of Indonesian Government Internal Auditors, 2021). Although regulations and audit standards emphasize the importance of auditor performance, in practice, achieving such performance is not only influenced by systems and institutional factors.

Achieving good audit performance requires support from various internal factors within the auditors themselves (Zein Bilondatu et al., 2023). One important psychological factor is locus of control, which refers to an individual's belief regarding the extent to which they can control the outcomes of their work (Rotter, 1966). Auditors with an internal locus of control tend to believe that their work outcomes depend on their own abilities and efforts, thereby increasing job satisfaction and overall performance (Brahandayani et al., 2023). On the other hand, auditors with an external locus of control tend to perceive that their work outcomes depend more on external factors such as luck, fate, and the influence of authority from superiors (Maryanti & Susilowati, 2023). Research by Zain et al. (2024) shows that locus of control affects auditor performance, although studies by Brahandayani et al. (2023) and Yanti et al. (2023) found that locus of control does not influence auditor performance.

In addition to locus of control, another important variable in improving internal auditor performance is independence. Auditor independence is a fundamental principle in the auditing



profession. Independence means that auditors act objectively, are free from intervention, and have no conflicts of interest in performing their duties (Ibrahim, 2015). In this context, auditors are expected to evaluate information from auditees objectively and impartially, and provide accurate and reliable audit opinions for stakeholders. However, in practice, there are still auditors who lack independence, resulting in opinions that do not fully reflect actual conditions and negatively affect auditor performance (Raodah & Hafisah, 2023). Research by Novika Dewi & Rufaedah (2023) shows that independence has a positive and significant effect on internal auditor performance. On the other hand, some studies indicate that auditor independence does not affect internal auditor performance (Fiki Hidayat et al., 2023; Muslikan et al., 2022). These differences indicate inconsistencies in previous research findings, making it important to re-examine this issue in the context of the Regional Inspectorate of Bone Bolango Regency.

In Bone Bolango Regency, the urgency of improving internal auditor performance has been formally regulated by the local government through Regent Regulation Number 9 of 2018 concerning Guidelines for Regional Inspectorate Supervision. This regulation emphasizes that the Regional Inspectorate is responsible for conducting general supervision, functional supervision, and personnel development, with the aim of improving the quality of local government administration. This means that the quality of internal auditor performance is the main foundation in ensuring the effectiveness of these supervisory functions. However, field conditions indicate that despite clear regulations regarding duties and responsibilities, internal auditor performance still faces challenges in ensuring effective supervision, ranging from fluctuations in performance achievements to audit findings indicating that internal supervision effectiveness has not been optimal in the Regional Inspectorate of Bone Bolango Regency.

Psychological factors such as locus of control and professional factors such as auditor independence are important aspects that may explain variations in performance. Auditors with an internal locus of control tend to have greater confidence in their ability to achieve work outcomes, while independent auditors are more likely to carry out supervision objectively without external intervention. Therefore, it is important to examine the extent to which these two factors influence the performance of internal auditors in the Regional Inspectorate of Bone Bolango Regency.

Based on the background described above, it is clear that improving internal auditor performance remains a crucial aspect in local government, particularly in the Regional Inspectorate of Bone Bolango Regency. On the other hand, previous research findings regarding the influence of locus of control and independence on internal auditor performance still show inconsistencies, making it interesting and important to re-examine this issue within the scope of internal auditors in local government.

2. RESEARCH METHOD

The method used in this study is quantitative, employing a causal research design to analyze the cause-and-effect relationship between the independent variables (Locus of Control and Independence) and the dependent variable (Internal Auditor Performance). The population and sample of this study consist of 38 internal auditors at the Regional Inspectorate Office of Bone Bolango Regency. The sampling technique used is total sampling, in which all members of the population are included as research samples.

The data collection technique used is the distribution of questionnaires, and the data utilized are primary quantitative data obtained from the questionnaire results. Data analysis is conducted using regression analysis with the assistance of the Statistical Package for the Social Sciences (SPSS) software.



3. RESULT AND DISCUSSION

a) Validity Test

Table 1. Validity Test Results

Variable	Question Items	R count	R table	Information
<i>Locus of Control (X1)</i>	X1.1	0,599	0.3202	Valid
	X1.2	0,612	0.3202	Valid
	X1.3	0,615	0.3202	Valid
	X1.4	0,561	0.3202	Valid
	X1.5	0,550	0.3202	Valid
	X1.6	0,588	0.3202	Valid
	X1.7	0,563	0.3202	Valid
	X1.8	0,557	0.3202	Valid
	X1.9	0,665	0.3202	Valid
	X1.10	0,540	0.3202	Valid
	X1.11	0,592	0.3202	Valid
	X1.12	0,615	0.3202	Valid
	X1.13	0,638	0.3202	Valid
	X1.14	0,557	0.3202	Valid
	X1.15	0,601	0.3202	Valid
<i>Independence (X2)</i>	X2.1	0,703	0.3202	Valid
	X2.2	0,597	0.3202	Valid
	X2.3	0,771	0.3202	Valid
	X2.4	0,711	0.3202	Valid
	X2.5	0,813	0.3202	Valid
	X2.6	0,785	0.3202	Valid
	X2.7	0,707	0.3202	Valid
	X2.8	0,797	0.3202	Valid
	X2.9	0,842	0.3202	Valid
	X2.10	0,800	0.3202	Valid
	X2.11	0,746	0.3202	Valid
<i>Internal Auditor Performance (Y)</i>	Y.1	0,798	0.3202	Valid
	Y.2	0,774	0.3202	Valid
	Y.3	0,787	0.3202	Valid
	Y.4	0,913	0.3202	Valid
	Y.5	0,938	0.3202	Valid
	Y.6	0,847	0.3202	Valid
	Y.7	0,876	0.3202	Valid
	Y.8	0,781	0.3202	Valid
	Y.9	0,683	0.3202	Valid
	Y.10	0,476	0.3202	Valid
	Y.11	0,588	0.3202	Valid

Spurce: Processed Data (2026)

Based on the validity test results for the three research variables: Locus of Control (X1), Independence (X2), and Internal Auditor Performance (Y), the calculated r value for each table was greater than the table r value. A research instrument is considered to have passed the validity test if the calculated r value is greater than the table r value. This indicates that the variables used in this study can be declared valid because they meet the requirements.

b) Reliability Test

**Table 2. Reliability Test Results**

Variabel	Cronbach's Alpha	R table	Information
<i>Locus of Control</i>	0,872	0,60	Reliabel
Independence	0,921	0,60	Reliabel
Internal Auditor Performance	0,931	0,60	Reliabel

Source: Processed Data (2026)

The results show that the Cronbach's alpha values for the three research variables are greater than the r table value, in accordance with the reliability requirement that a Cronbach's alpha value exceeds the predetermined significance level of 0.60 or 60%. Therefore, it can be concluded that this research instrument is reliable because it meets the specified requirements.

a) Classical Assumption Test

1) Normality Test

Table 3. Results of the One-Sample Kolmogorov-Smirnov Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		38
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	4.38508466
Most Extreme Differences	Absolute	.103
	Positive	.094
	Negative	-.103
Test Statistic		.103
Asymp. Sig. (2-tailed)		.200 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: Processed Data (2026)

Based on the results of the One-Sample Kolmogorov-Smirnov test above, the significance value (Asymp. Sig. 2-tailed) obtained was 0.200, which is greater than the significance value of 0.05. This indicates that the research data is normally distributed.

2) Multicollinearity Test

Table 4. Multicollinearity Test Results

		Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	16.330	5.979		2.731	.010		
	Locus of Control	-.002	.083	-.002	-.019	.985	.996	1.004
	Independensi	.642	.093	.758	6.870	.000	.996	1.004

a. Dependent Variable: Kinerja Auditor Internal

Source: Processed Data (2026)

Based on the results of the multicollinearity test, the tolerance value for the locus of control variable (X1) is 0.996 > 0.1, with a VIF of 1.004 < 10.00. For the independence variable (X2), it is 0.996 > 0.1, with a VIF of 1.004 < 10.00. Therefore, it can be concluded that there are no multicollinearity issues in the regression model used.

3) Heteroscedasticity Test



Table 5. Heteroscedasticity Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.490	3.210		3.268	.002
	Locus of Control	-.052	.044	-.186	-1.178	.247
	Independensi	-.103	.050	-.325	-2.061	.060

a. Dependent Variable: ABSRES

Source: Processed Data (2026)

Based on the results of the heteroscedasticity test, the significance value for the Locus of Control variable was $0.247 > 0.05$, and the significance value for the Independence variable was $0.060 > 0.05$. Therefore, it can be concluded that the regression model in this study does not exhibit heteroscedasticity.

a) Multiple Linear Regression

Table 6. Multiple Linear Regression Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	16.330	5.979		2.731	.010
	Locus of Control	-.002	.083	-.002	-.019	.985
	Independensi	.642	.093	.758	6.870	.000

a. Dependent Variable: Kinerja Auditor Internal

Source: Processed Data (2026)

Based on the data processing results in the Unstandardized Coefficients (B) column, the following multiple linear regression equation was obtained:

$$Y = 16.330 - 0.002 X_1 + 0.642 X_2 + e$$

- a) The constant a value of 16.330 indicates that if the locus of control (X1) and independence (X2) variables are considered constant or zero, the internal auditor performance score is 16.330.
- b) The locus of control (X1) regression coefficient value of -0.002 with a negative direction indicates that any increase in locus of control tends to be followed by a decrease in internal auditor performance, although the decrease is very small.
- c) The independence (X2) regression coefficient value of 0.642 with a positive direction indicates that any increase in auditor independence will be followed by an increase in internal auditor performance.

a) Hypothesis Testing

1) Partial Test (t-Test)

Table 7. Partial Test Results (t-Test)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	16.330	5.979		2.731	.010
	Locus of Control	-.002	.083	-.002	-.019	.985
	Independensi	.642	.093	.758	6.870	.000

a. Dependent Variable: Kinerja Auditor Internal

Source: Processed Data (2026)

Based on the data processing results above, the following partial hypothesis testing results can be concluded:



1. The t-test results for the locus of control variable (X1) show a significance value of $0.985 > 0.05$, and the calculated t-value is $<$ the t-table value, i.e., $-0.019 < 2.028$. This indicates that locus of control (X1) does not significantly influence internal auditor performance (Y). Therefore, H0 is accepted and H1 is rejected.
 2. The t-test results for the independence variable (X2) show a significance value of $0.000 < 0.05$, and the calculated t-value is $>$ the t-table value, i.e., $6.870 > 2.028$. This indicates that there is a partial influence between independence (X2) and internal auditor performance (Y). Therefore, H0 is rejected and H1 is accepted.
- 2) Simultaneous Test (F Test)

Table 8. Simultaneous Test Results (F Test)

ANOVA ^a						
	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	963.791	2	481.896	23.706	.000 ^b
	Residual	711.472	35	20.328		
	Total	1675.263	37			

a. Dependent Variable: Kinerja Auditor Internal

b. Predictors: (Constant), Independensi, Locus of Control

Based on the table above, the simultaneous test results show a significance value for the simultaneous influence of locus of control (X1) and independence (X2) on internal auditor performance (Y) of $0.000 < 0.05$, with the calculated F value $>$ F table, i.e., $23.706 > 3.267$. This indicates that locus of control and independence simultaneously influence internal auditor performance at the Bone Bolango Regency Inspectorate. Therefore, H0 is rejected and H1 is accepted.

3) R2 Determination Coefficient Test

Table 9. R2 Determination Coefficient Test Results

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.758 ^a	.575	.551	4.509

a. Predictors: (Constant), Independensi, Locus of Control

b. Dependent Variable: Kinerja Auditor Internal

Source: Processed Data (2026)

The results of the determination test show an Adjusted R Square value of 0.551. This indicates that the locus of control and independence variables explain 55.1% of the variation in internal auditor performance, while the remaining 44.9% is influenced by factors outside the research model that were not examined in this study.

Discussion

a) The Effect of Locus of Control and Independence on the Performance of Internal Auditors at the Regional Inspectorate of Bone Bolango Regency

Based on the research results, it is known that the locus of control variable does not have a significant effect on the performance of internal auditors at the Regional Inspectorate of Bone Bolango Regency. Therefore, it can be concluded that the hypothesis stating that locus of control affects internal auditor performance is rejected. This finding indicates that the level of internal auditors' belief regarding control over success and failure in their work does not directly influence their performance. Although theoretically auditors with an internal locus of control are believed to have higher motivation and responsibility, this study shows that this factor is not yet a primary determinant of internal auditor performance in the Regional Inspectorate of Bone Bolango Regency.

In this study, the attribution theory perspective is not aligned with the findings, where internal auditors do not fully attribute their performance success or failure to internal factors. In practice, internal auditors in local government operate within a bureaucratic system that has established procedures, standard operating processes, and strong teamwork mechanisms. This condition limits the influence of



individual personality factors, such as locus of control, because auditor performance is more determined by organizational rules, task distribution, and structural supervision.

Based on field findings, the non-significant effect of locus of control on internal auditor performance can be explained through interview results. Internal auditors often feel the need to engage in further discussions with senior auditors or team members before concluding audit findings. While this is intended to maintain the quality of audit results, it reduces the role of individual belief in determining final outcomes. In other words, internal auditor performance does not entirely depend on individual internal control but is more influenced by team dynamics and organizational decision-making systems.

These findings are consistent with studies by Brahandayani et al. (2023) and Yanti et al. (2023), which found that locus of control does not affect auditor performance. However, they contradict the findings of Zain et al. (2024), which state that locus of control does influence internal auditor performance. This inconsistency suggests that the effect of locus of control is highly dependent on organizational context and work environment characteristics.

In relation to the research problem, these findings indicate that fluctuations in internal auditor performance at the Regional Inspectorate of Bone Bolango Regency cannot be explained solely by psychological factors such as locus of control. Therefore, efforts to improve auditor performance should focus more on other dominant factors, such as auditor competence, internal control systems, workload, and organizational support.

b) The Effect of Independence on the Performance of Internal Auditors at the Regional Inspectorate of Bone Bolango Regency

Based on the research results, it is known that the independence variable has a significant effect on the performance of internal auditors at the Regional Inspectorate of Bone Bolango Regency. Therefore, the hypothesis stating that independence affects internal auditor performance is accepted. This finding indicates that the level of auditor independence plays an important role in determining the quality and effectiveness of internal auditor performance. The higher the level of independence, the better the performance produced. This shows that independence is a key factor influencing the ability of internal auditors to perform their duties objectively and professionally.

In this study, the attribution theory perspective is aligned with the findings, where internal auditors tend to attribute their performance success to internal professional factors, particularly the freedom to act during the audit process. Independence allows auditors to exercise professional judgment without pressure or intervention from any party. In the context of the Regional Inspectorate, when auditors have the freedom to design audit programs, conduct audit procedures, and prepare audit reports, they are more capable of demonstrating optimal performance because their work reflects objective and accountable findings.

Based on field interviews, the significant effect of independence can be explained by the fact that external pressure sometimes occurs, especially when audit findings involve sensitive issues. To maintain objectivity and independence, auditors implement the P2HP (Main Points of Audit Findings) mechanism as a control tool and a means of strengthening professionalism in preparing audit reports. This shows that despite potential pressure, auditors strive to maintain independence, which ultimately supports improved performance.

These findings are consistent with Yusuf et al. (2025), who found that independence has a positive effect on internal auditor performance. However, they contradict studies by Fiki Hidayat et al. (2023) and Muslikan et al. (2022), which found no effect. This reinforces the view that independence is a fundamental pillar in internal supervision. With adequate independence, auditors can perform their duties professionally and achieve more optimal performance.

In relation to the research problem, these findings suggest that improving internal auditor performance is more effectively achieved through strengthening auditor independence. This can be done by minimizing managerial intervention, expanding access to relevant information, and ensuring



auditor freedom in reporting audit results. Thus, internal supervision can be carried out more effectively, objectively, and consistently in supporting good governance.

c) **The Simultaneous Effect of Locus of Control and Independence on the Performance of Internal Auditors at the Regional Inspectorate of Bone Bolango Regency**

The research results show that locus of control and independence simultaneously influence the performance of internal auditors at the Regional Inspectorate of Bone Bolango Regency. This indicates that the hypothesis stating that both variables affect performance is accepted. The coefficient of determination shows that these variables explain part of the variation in performance, while the rest is influenced by other factors outside the research model. This confirms that internal auditor performance is influenced by a combination of psychological and professional factors.

These findings support attribution theory, which explains that individual performance is influenced by how individuals attribute the causes of their success or failure. Internal auditors who attribute their performance to internal factors such as ability and professional responsibility tend to perform better when supported by external factors such as independence. Independence allows auditors to act objectively without pressure, ensuring that their work is accountable.

The findings illustrate that performance is not only determined by personal belief (locus of control) but also by the level of freedom in carrying out audit tasks (independence). Locus of control reflects belief in controlling outcomes, while independence reflects professional freedom. From an attribution theory perspective, individuals perform better when internal confidence is supported by a work environment that allows them to act freely and professionally. Therefore, although locus of control is not significant individually, it still plays a role when combined with independence.

Independence strengthens this relationship because auditors who are free from pressure can translate their professional beliefs into actual performance. Independent auditors can design audit programs, conduct verification, and present findings objectively and responsibly, enabling optimal performance, especially when supported by strong personal responsibility.

Although locus of control is not significant in partial testing, it still contributes when combined with independence. This indicates that locus of control cannot independently influence performance and requires support from more dominant factors such as independence. In other words, personal belief must be balanced with professional freedom to produce tangible performance outcomes.

These findings are consistent with Maturidi (2016), which states that psychological and professional factors jointly influence auditor performance. In relation to the research problem, improving internal auditor performance requires not only strengthening personal aspects such as locus of control but also reinforcing auditor independence through protection from external pressure, role clarification, and supportive supervision mechanisms. By managing both factors simultaneously, internal auditor performance is expected to improve sustainably and enhance the effectiveness of internal supervision.

4. CONCLUSION

Based on the research results and discussion presented previously regarding the influence of locus of control and independence on internal auditor performance, the following conclusions can be drawn:

1. Locus of control does not significantly influence the performance of internal auditors at the Bone Bolango Regency Inspectorate. This indicates that the level of internal auditor confidence in controlling the success or failure of their work has not significantly impacted internal auditor performance. Therefore, locus of control is not a primary factor determining the performance of individual internal auditors.
2. Independence has a positive and significant influence on the performance of internal auditors at the Bone Bolango Regency Inspectorate. This means that the higher the level of internal auditor independence, particularly in preparing audit programs, conducting audits, and reporting audit results, the greater the internal auditor's performance. Independence allows auditors to work objectively and professionally, thus achieving optimal performance.



3. Locus of control and independence simultaneously significantly influence the performance of internal auditors at the Bone Bolango Regency Inspectorate. This indicates that internal auditor performance is influenced not by a single factor, but by a combination of psychological and professional factors. Therefore, even though locus of control is not significantly affected partially, its presence still contributes to auditor performance when supported by the auditor's independence in carrying out audit duties objectively and professionally.

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