The Influence of Integrity and Objectivity on APIP Performance in North Maluku Auditors with Moral Reasoning and Time Budget Pressure as Moderating Variables

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Abstract

A government internal auditor must implement internal auditor standards professionally, independently, and objectively. The challenges of internal auditors are independence and objectivity. This study aims to test the moderating role of time budget pressure and moral reasoning on the influence of integrity and objectivity on government internal auditors/APIP performance. The research design is a quantitative research mechanism. Data was collected using a questionnaire. Survey techniques require rigid tests: pilot tests, non-responsivity response bias, and hypothesis testing. The number of questionnaires returned by respondents was 135, so participation was outstanding. Sampling used simple random sampling and was selected by census to determine the number of samples. The study's results indicate that the integrity of internal auditors significantly affects the performance of APIP auditors. Moral reasoning has not been proven to moderate the effect of integrity on the performance of APIP auditors. Time budget pressure is proven to be a moderator by strengthening the effect of integrity on the performance of internal auditors/APIP. Other results show that objectivity significantly affects the performance of APIP internal auditors. Moral reasoning is proven to strengthen the effect of objectivity on the performance of APIP internal auditors. Also, time budget pressure has yet to be proven to strengthen or weaken the effect of objectivity on the performance of internal auditors/APIP. The research contribution aims to make regulations mandatory and take firm action against auditor independence violations.

Keywords: Internal audit, time budget pressure, moral reasoning, integrity, objectivity

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INTRODUCTION

Regional Financial Management is a process of planning, budgeting, reporting, accountability, and supervision of regional finances carried out in an accountable and transparent manner in accordance with generally accepted accounting standards. To guarantee that financial presentations comply with standards, the role of a qualified auditor is essential. Jensen and Meckling (1976) emphasized that auditors have an essential task to identify the entity's and external parties' internal interests. Audit quality is the focus due to several violations committed by Public Accountants. That resulted in the Ministry of Finance freezing the permits of several public accounting firms involved. Some cases above show that the auditor has violated the Professional Standards of Public Accountants (SPAP) (Kusmayasari et al., 2023). In the private sector, it is believed that audit performance helps prevent the manipulation of an entity's income (Saleem & Alzoubi, 2017). This assertion is applied by the Italian SEC regarding audit standards that are more or less the same as those of the United States by carrying out periodic controls to ensure the quality of audit activities (Cameran et al., 2018). Likewise, in the UK, the role of public sector auditors has been significant since the formation of the public sector audit committee in 1982, which is expected to guarantee the security of internal control and improve public services effectively (Munro, 2004). In Malaysia, public sector audits have been established since 1957 with the issuance of the Audit Act 1957, which emphasizes public sector auditors being responsible to the government in maintaining the legality, reliability, and integrity of government outputs and public sector audit performance (Ismail et al., 2019).

The Government Accountability Office (GAO) states that audit quality is compliance with professional standards and contractual obligations during the audit task (Lowensohn et al., 2007). Thus, research on audit performance is fundamental to ensure that public funds can be managed, improve integrity and accountability, and increase public trust in the audit profession (Ismail et al., 2019). In Indonesia, the demands for reform are followed by the implementation of sound financial management, which requires a good level of audit performance to support, because good audit performance can reduce forms of manipulation and fraud in financial management. To maintain or enhance audit performance in the public sector (Atmadja & Saputra, 2018), the audit process conducted by the Inspectorate auditor must adhere to audit policies and procedures that align with applicable standards. That is supported by Belkaoui's statement (2004), which states that countries with high levels of audit performance have better governance than countries with low levels of audit performance. However, in Rea City, there are still various cases that can question the results of financial reports audited by auditors with quality audits performed. The involvement of the inspectorate/BPKP auditors in the bribery case also made the Indonesian Corruption Watch speak out. One day, after the KPK conducted a sting operation, the non-profit organization released its findings. ICW noted that, at least from 2005 to 2017, there were six bribery cases involving 23 auditors and BPK officials (Https://tirto.id/, 2021). Therefore, the audit process carried out by the inspectorate/BPKP auditor must be based on the level of auditor compliance with audit policies and procedures by the State Financial Audit Standards (Mahdi, 2014). The discovery of the Internal Control System proves that there are weaknesses in the accounting and reporting management system, weaknesses in the system for regulating the application of income and expenditure calculations, and weaknesses in the form of internal regulations (Sukma & Hidayah, 2023). These policies and procedures imply that auditors must be objective when conducting audits. However, auditors often face various pressures that may affect their ability to overcome dilemmas (Faisal, 2007). Thus, in addition to ethical compliance regulated in the Audit Standards, the determination of moral reasoning and workload pressure can also affect the quality of an auditor's work, both external and internal audits (Saputra, 2023).

The government internal audit has obligations regulated in Permenpan (2008). Auditors must have a neutral and unbiased attitude and avoid conflicts of interest in planning, implementing, and reporting the work they do, but the results of the release (https://www.potretmalut.com, 2021) suggest that there are allegations that the inspectorate auditors are keeping several village fund audits carried out in early 2021. One important thing related to implications in the field is employee commitment, which can be questioned because many employees are tied to other companies simultaneously (Sari & Daito, 2024). From the audit results, it is strongly suspected that there were findings of misuse of village funds carried out by several village heads in Gane Barat Utara District and Gane Barat District, South Halmahera Regency, North Maluku Province. In attribution theory, Jayawarsa et al. (2021) explain that a person behaves due to internal and external factors, so according to Robbins (2007), attribution theory was developed to explain how we judge certain people based on the meaning we associate with them. So this study was conducted to test the auditor's perception of audit performance assessments in improving compliance, such as competence, integrity, and objectivity, or when the auditor is faced with various pressures, such as pressure on professional behavior, Time Budget Pressure, and moral reasoning (Manurung et al., 2022).

The results of a review of previous research conducted by Sulaiman et al. (2018) show that previous research on auditee perceptions of the determinants of audit performance has been conducted by Agustina et al. (2021), Aswar et al. (2021), and Kadim et al. (2021), with the results showing a lack of consensus on what audit performance means to different constituents of the auditee. Saputra and Kawisana (2021) and Sari et al. (2021) focused on the perceptions of audit team leaders regarding audit performance attributes and were then re-tested by Astuty et al. (2022); Samagaio and Felício (2023), with the results of the study stating that audit competence, understanding of the client's industry, responsiveness to client needs, and compliance with general standards, each partially influence the perception of auditor performance.

Widagdo (2002) re-tested the audit performance attributes studied by Bhen et al. (1997), with research results stating that seven attributes of audit performance partially have a significant effect on client satisfaction, namely audit competence, understanding of the client's industry, response to client needs, adherence to accounting principles and audit norms, and strong commitment to auditor performance. Public sector research conducted in Malaysia by Ismail et al. (2019) shows that independence and competence have a positive effect, while work time pressure has a negative effect. In Indonesia, it was conducted by Hikmayah and Aswsar (2019), whose results showed that professional ethics and integrity affected auditor performance, while professional commitment moderated the effect of integrity on auditor performance, but it was shown not to moderate the effect of competence on auditor performance. Then, the results of the study by Pasamba et al. (2019) showed that auditor independence and professionalism positively affected auditor performance. While budget time pressure moderation helps weaken the relationship between auditor independence and professionalism in auditor performance.

Research related to objectivity, accountability, audit cost pressure, professional commitment, moral reasoning, and auditor work quality was conducted by Kadim et al. (2021), Kawisana et al. (2023), and Putu et al. (2020). The results of the research by Lowensohn et al. (2007) and Nisa (2022) show that the Social Pressure Variable significantly affects auditor work. Meanwhile, the research results by Ettredge et al. (2014) show that cost pressure affects the decline in auditor performance. The results of the GAO study (2018) show that objectivity and integrity affect the quality of auditor work. Bahruddin's research (2017) shows that accountability affects auditor performance, while Dewi and Dwirandra (2018) show that moral reasoning strengthens the positive influence of independence on audit performance at Public Accounting Firms in Bali. This study develops previous studies, such as Atmadja and Saputra

(2018) and Ibrani et al. (2020). The results of Zahmatkesh and Rezazadeh's (2017) study in Iran showed that work competence, professional competence, accountability, and objectivity affect auditor performance, while motivation does not. Pasamba et al.'s (2019) study showed that auditor independence and professionalism positively affect auditor performance.

Meanwhile, the results of the budget pressure moderation test weakened the relationship between auditor independence and professionalism in quality audits, and the results of Chen et al.'s (2020) study showed that there was a negative effect of workload pressure on audit performance that could be reduced by infrastructure from the Big 4. From the description, these problems are relevant for developing behavioral accounting, especially the quality of auditor work in the public sector (Saputra, Subroto, et al., 2022). Starting from the problems found in previous studies, the urgency of this study is formulated as a problem in the study: How do competence, professional behavior, objectivity, and integrity affect audit performance with workload pressure and moral reasoning as moderation (Study on Internal Auditors in North Maluku Province).

Several reasons can motivate me to be interested in this research. Namely, first, various cases that have occurred, as previously explained, especially cases of bribery of opinions involving Inspectorate auditors and allegations of Inspectorate auditors storing audit results, can cause public distrust of published financial reports so that to restore public trust in the level of quality of financial reports, BPK, BPKP and Inspectorate auditors have an essential role in improving audit performance in the public sector which reflects quality financial report audit results (Muhsin, 2023). Second, public sector audits are different from private sector audits; in the public sector, auditors will face political games or pressure from a local government, which can cause moral hazard among BPK, BPKP, Inspectorate and local government auditors; of course, it will have an impact on the audit performance produced so that researchers are interested in using moral judgment as a moderating variable. The emergence of moral hazard (good or bad behavior of an auditor) is very dependent on the level of moral awareness of an auditor during the audit or when considering the audit of the ethical dilemma faced.

LITERATUR REVIEW

Attribution Theory

Attribution theory is part of behavioral theory that explains a person's perception of the environment that influences them, where perception is a view held by a person or several people through self-competence that can influence the person's attitude and behavior (Widagdo, 2002). Attribution theory describes how people explain (make attributions) about individual behavior, both other people and their behavior, both influenced by internal and external factors (Ramlah et al., 2018). From the description above, it can be emphasized that attribution theory is a theory that explains perception, where perception, in general, is a view or assessment that is felt differently by each individual who responds to people, institutions, or an environment that influences them, both internally and externally (Schrieks et al., 2021). Attribution theory can be used as a basis for finding causal factors that influence the level of auditor performance on audited financial statements, which focuses on the auditor's assessment of internal factors, namely, each control or ability and individual effort of each auditor in understanding the environment and the causes of certain events around them (Sara et al., 2023). In this study, researchers use attribution theory because they will conduct empirical studies to determine the factors that influence auditors on the quality of audit results, especially the personal characteristics of the auditors themselves (Bagheri et al., 2021). The personal characteristics of an auditor are one of the determinants of the quality of the audit results that will be carried out because they are an internal factor that encourages someone to carry out an activity (Castillo et al., 2021). Therefore, the results of the audit quality are highly dependent on the auditor's perception of the competence, independence attitude, integrity, professional skepticism, and accountability possessed by each auditor, where the form of attitude and characteristics possessed above means that the auditor in carrying out audit tasks will always uphold audit quality, which of course the implementation of the audit tasks must be by the established audit standards and code of ethics (Biesheuvel et al., 2021).

Auditor performance

Auditor performance is defined as one of the requirements of a competent, independent, careful auditor who does not commit violations or errors in meeting Generally Accepted Auditing Standards based on accurate and reliable financial reporting results (Dresdner & Fischer, 2020). Internal audit activities in performance standards are based on documented risk assessments. In addition, internal audit activities must also assess and provide appropriate recommendations to improve the organization's governance process (Saputra, 2020). To perform audits according to performance standards, internal audit activities must be managed effectively to ensure they deliver added value to the organization (Arifin et al., 2018). Internal audit activities add value to the organization and stakeholders by considering strategies, objectives, and risks, developing governance processes, managing risk and control, and objectively providing relevant assurance (Atmadja & Saputra, 2018).

Integrity

Integrity is a fundamental value possessed by the Inspectorate/BPKP auditor in the form of quality and characteristics that show complete unity through honesty and sincerity in working with adequate competence (BPK, 2018). Integrity includes auditors carrying out their work with an objective attitude based on facts, non-bias towards the audited entity, and users of audit reports (GAO, 2018). Integrity is a quality that underlies public trust by requiring audit members to be honest, wise, and responsible without sacrificing the confidentiality of users of audited financial information, and can be relied on in decision-making (Susanto et al., 2020). Integrity is a professional judgment without bias, conflict of interest, undue influence, or dependence on individuals/groups/organizations/technology or other factors. Integrity involves fair, honest behavior, the ability to act appropriately, face pressure and dilemmas under challenging situations, and avoid actions that cause personal consequences or losses to the organization (IESBA, 2022, p. 19). Integrity shows an auditor's quality and attitude through honesty, hard work, and adequate competence (SPKN, 2017).

Objectivity

Objectivity is the honest attitude of internal auditors without being influenced by specific individuals or groups who make decisions or actions to benefit specific individuals or groups (Torres López et al., 2019). An objective auditor demonstrates high professionalism in collecting, evaluating, and communicating information about the audit activities or processes (AAIPI, 2018). Objectivity is one of the attribute standards in the Indonesian Government Internal Audit Standards (SAIPI). Objectivity emphasizes the attitude of an auditor in carrying out supervision, namely the mental attitude that must be maintained by the auditor in conducting the audit, and the auditor must not allow their audit considerations to be influenced by other parties (Graffikin & Lindawati, 2012; Manurung et al., 2022).

Hypothesis Framework

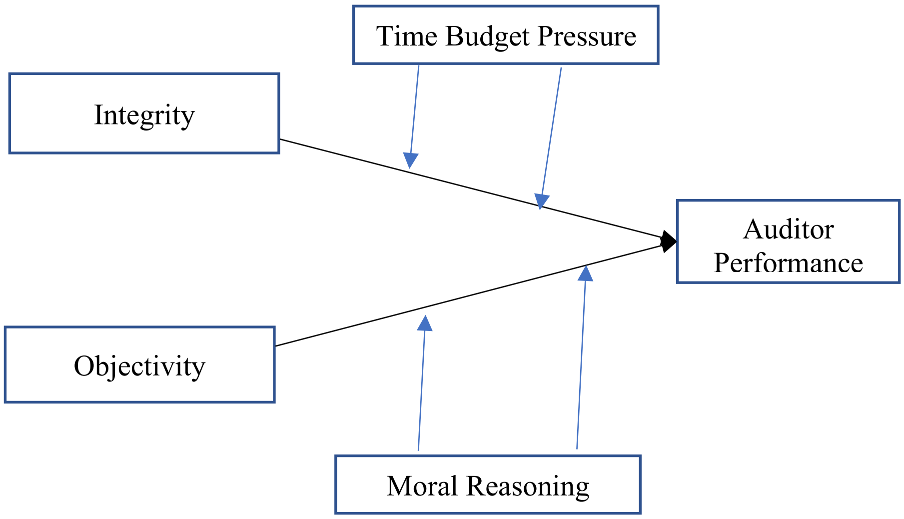

Figure 1. Research model

HYPOTHESIS DEVELOPMENT

Integrity, Time Budget Pressure, Moral Reasoning, and Auditor Performance

Integrity means that auditors are required to have a personality based on an honest, courageous, wise, and responsible attitude to build trust in order to provide a basis for reliable decision-making (Kadim et al., 2021; Saputra, Mu'ah et al., 2022). One form of management support is that internal audit recommendations are implemented by management (Graffikin & Lindawati, 2012; Sari et al., 2021). If the recommendations are implemented correctly, it will ensure the ineffectiveness of the internal audit. Integrity implies that auditors must pay attention to the values contained in the audit standards (SPKN, 2007), while according to (GOA, 2007), auditors are objective towards the audited entity based on the facts in the field. An auditor's experience will continue to increase along with the increasing number of audits carried out. The longer the auditor's tenure and experience, the better the recommendations for audit findings. The internal integrity of the auditor will build management trust to implement the audit recommendations. The study's results (Anam et al., 2021) show that integrity does not affect auditor performance. In addition, auditor integrity can be increased with moral awareness (moral reasoning). However, a high workload with time constraints can weaken the performance of auditors in the public sector (Sari et al., 2021). So, the hypothesis of this study is;

H1a: Integrity has a positive effect on auditor performance

H1b: Integrity has a positive effect on auditor performance, with moral reasoning as a moderating variable

H1c: Integrity has a positive effect on auditor performance with time budget pressure as a moderating variable

Objectivity, Time Budget Pressure, Moral Reasoning, and Auditor Performance

Some efforts that can be made to minimize the weakening of independence and objectivity are: An internal auditor must refuse to carry out an assurance assignment that was previously his responsibility, because it can weaken the internal auditor's objectivity (Ibrani et al., 2020; Saputra, Subroto, et al., 2022). In practice, if there is an attempt to weaken independence and objectivity, such as personal conflicts of interest, scope limitations, restrictions on access to records, personnel, and property, and resource limitations, this must be disclosed to the leadership of the institution and the Audit Committee (Lohapan, 2021; Saputra & Kawisana, 2021). Auditor objectivity is the attitude the auditor shows when conducting an audit impartially, being intellectually honest and free from various interests (SPKN, 2007). The study's results (Anam et al., 2021) show that objectivity affects auditor performance. In addition, auditor objectivity can also be increased with moral awareness (moral reasoning) that is possessed, but a high workload with time constraints can weaken or reduce auditor performance (Ibrani et al., 2020; Sari et al., 2021; Wilson et al., 2018). So, the Hypothesis of this Research is;

H2a: Objectivity has a positive effect on auditor performance

H2b: Objectivity has a positive effect on auditor performance, with time budget time pressure as a moderating variable

H2c: Objectivity has a positive effect on auditor performance, with moral reasoning as a moderating variable

RESEARCH METHODS

Types of research

The research is based on the scientific method approach, and the primary analysis tool used is statistics to test the hypothesis of the influence of the test on audit performance in the public sector (Hair, 2015). The sample collection in this study used the saturated sampling method (Senus) with the consideration of the audit personnel in the North Maluku Province, which had a total of 135 people. The instrument testing in this study used validity and reliability tests. The validity test in this study used factor analysis with a factor loading value of ≥ 0.5 (Hair, 2015), while the reliability test used Cronbach's Alpha value of≥ 0.7 (Hair et al., 2010). Hypothesis testing 1a, 1b, 1c, 2a, 2b, and 2c used hierarchical regression analysis (Baron & Kenny, 1986).

Method of collecting data

The data used in this study are primary, namely, data sources obtained using questionnaires (Saputra, 2018). To avoid non-responsive response bias, the questionnaires in this study were submitted directly to the research location or through Google Form control (Jayawarsa et al., 2021). The sample used in this study was saturated (census) of all auditors at the Inspectorate and BPKP, totaling 135 people.

Research Instruments

This study used a questionnaire for data collection. After the questionnaires were distributed, the collected questionnaires were tested for non-responsive response bias. This test was conducted by testing the first 30 respondents to collect questionnaires and the last 30 respondents to collect questionnaires using a t-test with a significance level of > 0.05. The non-responsive response bias test aims to ensure no difference in responding (Armstrong & Overton, 1977).

Measurement of Variables

Operational definition and measurement of variables are efforts to find and measure each variable, both independent variables and dependent variables. The dependent variable in this study is auditor performance; the Independent Variables are integrity, objectivity, competence, and professional behavior (GAO, 2018). Moderating variables are Time budget pressure and moral reasoning. Statements in the questionnaire on each variable are measured using a Likert scale (Sara et al., 2021), which is a scale that is generally used to measure opinions, attitudes, and perceptions of individuals, in this case, the internal auditors of the North Maluku Provincial Government, related to auditor performance. Respondents' answers are qualitative and will be quantified using a score with a 7-point Likert scale option, namely value 1 = Strongly Disagree

(STS), 2 = Disagree (TS), 3 = Somewhat Disagree (ATS), 4 = Neutral (N), 5 = Somewhat Agree (AS), 6 = Agree (S), and 7 = Strongly Agree (SS). Auditor performance is the possibility of an auditor seeing errors and fraud in the financial sector based on applicable standards and criteria (Rusman & Assih, 2018). Six indicators measure auditor performance: Mastery of Guidelines and Code of Ethics, Overall Auditor Performance, Communication with Clients, Disclosing Misstatements, Auditor Performance Commitment, and Technology Capability (DeAngelo, 1981; SPKN, 2017). Integrity implies that auditors must pay attention to the values contained in the audit standards with complete honesty and hard work. Integrity is measured using five indicators: honesty, obeying the law, responsibility, punctuality, and being free from gratification (SPKN, 2017; AAIPI, 2018). Auditors act honestly and avoid personal or group interests when making audit considerations. Objectivity is measured using four indicators, namely: Upholding honesty with the audit team, being able to reveal misstatements, avoiding individual interests, and not accepting fees other than audit fees (SPKN, 2017; AAIPI, 2018). Auditor competence is measured by seven indicators: team leader experience, team member experience, sharing experiences, experience as an auditor requirement, continuing education, the responsibility of the Inspectorate/BPKP institution in updating education, training (Asmara, 2016), and (SPKN, 2017). Professional behavior has four indicators of a professional code of ethics: Being free from illegal acts, Auditing communication, obeying standard provisions, and not being involved in practical politics (AAIPI, 2018).

The auditor feels Time budget pressure when carrying out audit stages that differ from the budget allocation and time set. Time budget pressure is constructed into two main dimensions: budget pressure and time pressure. Budget pressure is measured by five indicators, namely: limited budget allocation at the time of program preparation, during the implementation of the audit, review, and testing of final evidence of conclusions, and communication and publishing of the audit report (Modification et al., 2019, and IAPI, 2016). Five indicators, namely, measuring time pressure, limited time at the time of program preparation, during the implementation of the audit, review, and testing of final evidence of conclusions, communication, and publishing of the audit report. Modification Soobaroyen and Chengabroyan (2006), Aswar et al. (2021), and Risanti et al. (2021). Moral reasoning is an argument about how the auditor acts or gives reasons to justify or criticize specific behavior to provide an assessment of an action that is considered right or wrong. Five indicators measure moral reasoning, namely: Auditor awareness, understanding of the principles of the code of ethics, code of ethics attributes are used as a measure of auditor performance, improving professional moral reasoning through training and education, complying and obeying the code of ethics (Graffikin & Lindawati, 2012).

RESULTS AND DISCUSSION

The initial testing of this research was carried out using descriptive statistical analysis to see the standard deviation between variables. The following are the results of the descriptive testing of the research:

Table 1. Descriptive Statistics

Variable	Median	Mean	Min	Max	SD
Integritas	0.597	0.308	-3.322	0.597	0.091
Moral Reasoning	0.001	0.640	-2.226	0.988	1.477
Time Budget Pressure	0.173	0.047	-2.096	1.294	2.790
Objectivity	0.713	0.361	-2.645	0.713	0.077
APIP Performance	0.001	0.018	-2.226	0.988	0.051

Descriptive statistics are statistical analyses that provide a general description of the characteristics of each research variable as seen from the average (mean), maximum, and minimum values. In this study, the discussion of descriptive statistical analysis is carried out for standard data. The inspectorate auditor data that meets the research sample criteria is 135 people. The integrity variable has the highest value of 0.597 and the lowest value of -3.322, with an average value of 0.308 and a standard deviation (data distribution level) of 0.091. The moral reasoning variable gets the highest value of 0.988 and the lowest value of -2.226, with an average value of 0.640 and a standard deviation of 1.477. The time budget pressure variable gets the highest value of 1.294 and the lowest value of -2.096, with an average value of 0.047 and a standard deviation of 2.790. The objectivity variable has the highest value of 0.713 and the lowest value of -2.645, with an average value of 0.361 and a standard deviation of 0.077. Moreover, the APIP performance variable has the highest value of 0.988 and the lowest value of -2.226, with an average value of 0.018 and a standard deviation of 0.051.

The results of the Validity and Reliability tests show that the contract on each variable is declared valid with a loading factor value of > 0.70, with the results of the Heterotrait-Monotrait Ratio (HTMT) correlation showing that if each pair of variables has a value <0.90 then the evaluation of discriminant validity is met. The Reliability test results show that each variable's Cronbach alpha value is > 0.60, with Composite Reliability > 0.70. Thus, each variable, integrity, objectivity, moral reasoning, Time Budget Pressure, and APIP performance has met the level of reliability well.

Table 2. Hypothesis Test Results

Variable	B	t-count	P Value	Information
Integrity_APIP Performance	0.295	3.259	0.001	Significant
Integrity_Moral Reasoning_APIP Performance	0.093	1.477	0.140	Not Significant
Integrity_Time Budget Pressure_APIP Performance	-0.174	2.790	0.005	Significant
Objectivity_APIP Performance	0.361	4.707	0.000	Significant
Objectivity_Time Budget Pressure_APIP Performance	0.022	0.430	0.668	Not Significant
Objectivity_Moral Reasoning _APIP Performance	-0.100	2.333	0.020	Significant
R Square Adjusted R Square P Value	0,855 0,848 0,005			

Based on the results of the hypothesis testing, the results indicate that the H1a hypothesis is accepted, which states that integrity has a significant effect on auditor performance (APIP). These results support previous research from Alsadat and Bafghi (2021) and Anam et al. (2021). According to attribution theory, an individual with integrity will be directly proportional to organizational performance. Integrity strongly influences an individual's ability to carry out their organizational duties. APIP auditors are professionals who work professionally in the government as internal auditors. Government internal auditors have various challenges, including integrity and professionalism (Astuty et al., 2022). Internal auditors must provide neutral opinions when carrying out their duties, so integrity is essential in audit tasks. In a work context, integrity refers to the quality of morals and work ethics that show sincerity, honesty, and consistency in carrying out tasks and complying with applicable rules and regulations (Saputra et al., 2022). Workers with high integrity are trusted and respected by their colleagues and superiors because they are reliable and proven to be responsible in their duties and responsibilities.

The results of the hypothesis test show that the H1b hypothesis is rejected, which states that moral resonating cannot strengthen or weaken the relationship between integrity and auditor performance (APIP). That means that moral resonating cannot be moderated. This study differs from previous studies (Dewi & Dwirandra, 2018; Sari et al., 2021). However, it supports research (Saputra et al., 2020). These results show that integrity is a fundamental ethical principle in the work of internal auditors (Saputra, Mu'ah, et al., 2022). As an internal auditor, integrity is fundamental in carrying out duties (Ibrani et al., 2020). Internal auditors must have high integrity to carry out their duties objectively and professionally. That means that even without being moderated by moral resonating, the relationship between integrity and APIP performance is very significant. It also states that integrity is an essential factor in ensuring the objectivity and impartiality of internal auditors in carrying out their duties. Internal auditors must work professionally and impartially for any party in making decisions and submitting audit reports. This study supports attribution theory in emphasizing the ability of individuals with integrity to improve their performance in an organization.

Hypothesis H1c is accepted, which states that time budget pressure moderates the effect of integrity on auditor performance (APIP). Unlike moral resonating, time budget pressure successfully acts as a moderator. That means that an auditor's integrity is strengthened by time pressure in improving auditor performance (APIP). In the context of performance, an auditor must be driven by time. The performance indicator is punctuality, which, in the context of government, always provides a limited time for every job. While in the context of government performance, internal auditors have an essential role in ensuring public trust in the company. By carrying out tasks with high integrity, internal auditors can increase the organization's credibility and reduce public doubts about performance. The position of public servants who require everything fast and are under time pressure plays a vital role in increasing integrity in achieving performance. Integrity and time budget pressure are also essential factors in building the reputation and credibility of internal auditors. Internal auditors with high integrity tend to be respected by their colleagues and superiors because they have proven trustworthy and professional in performing audit tasks.

Hypothesis H2a is accepted. Namely, that objectivity has a significant positive effect on the performance of APIP auditors. That means a government internal auditor must be objective when performing audit tasks. The objectivity in question is neutral in providing audit opinions on all regional apparatus organizations within the scope of the inspectorate's work. Objectivity can prevent internal auditors from conflicts of interest with the regional apparatus organizations being audited (Agustina et al., 2021). Internal auditors must avoid conflicts of interest that can harm the Company (Hikmayah & Aswar, 2019). Internal auditors must follow the applicable code of ethics and regulations and be able to identify and avoid conflicts of interest that may occur during the implementation of audit tasks. This study's results align with previous studies (Aswar et al., 2021; Kadim et al., 2021). Based on attribution theory, objectivity is one of the elements of an independent attitude that can place individuals in a neutral position (Graffikin & Lindawati, 2012).

The results of the analysis found that the H2b hypothesis was rejected. That means that time budget pressure does not moderate the effect of objectivity on the performance of APIP internal auditors. This result certainly gets much opposition from previous studies that found the opposite. However, in the context of government internal auditors, time budget pressure only sometimes positively impacts work success. Internal auditors need enough time to find audit problems and provide their audit opinions. Cooperation between the regional apparatus organization being audited and the internal auditor of the inspectorate must be well established.

In many cases, this often only happens sometimes. The regional apparatus organization covers existing problems by manipulating data and circumstances, which will complicate the performance of internal auditors in providing their opinions. In this context, objectivity cannot be synergized with time budget pressure. However, this result aligns with several studies (Velde et al., 2018). Moreover, let us look closely at the attribution theory, which states that budget pressure will only have a unilateral impact on the two synergistic units. In that case, this impact is also feared to affect organizational performance. The habit of manipulation will become a culture and be carried out continuously. So, objectivity must be emphasized with independence to achieve positive internal audit goals. The last hypothesis is H2c, which is accepted in the test results. That means that moral resonating can moderate the influence of objectivity on the performance of internal auditors (APIP). These results support Dewi and Dwirandra's (2018) and Sari et al. (2021) research. In some conditions, internal auditors need moral support in all their work, especially auditing regional apparatus organizations, which are peer organizations where the internal auditor is housed, namely the inspectorate. Objectivity and moral resonating need to be integrated because, as part of management, it is undoubtedly more difficult for internal auditors to assess the management itself (Graffikin & Lindawati, 2012). The subjects they will face are friends, closest partners, or even parties with higher-level positions. Internal auditors also carry out two roles at once. The nature of their work can cause internal conflict, namely, the roles of assurance (assessing) and consulting (assisting).

This situation differs from that of external auditors (Sari et al., 2021). The eligibility of the status and autonomy of the internal audit organization is a real challenge to the objectivity and independence of the internal audit. If the report can be intervened on or the budget needs to be more flexible, internal audits may experience objectivity problems (Nadia, 2022). Objectivity emphasizes the attitude of an auditor in carrying out supervision, namely the mental attitude that must be maintained by the auditor in conducting an audit, and the auditor must not allow their audit considerations to be influenced by other parties (Prihantoro & Kuntadi, 2022). For APIPs who have or will have roles and responsibilities outside the duties and functions of internal supervision, control methods must be created, such as periodic evaluation of reporting and accountability lines, as well as developing alternative mechanisms to obtain assurance related to these additional roles and responsibilities in order to limit the weakening of independence and objectivity.

CONCLUSION

The analysis's results showed that integrity significantly affects internal auditor performance. Moral reasoning cannot moderate the relationship between integrity and internal auditor performance. Time budget pressure moderates the effect of integrity on internal auditor performance. Objectivity has a significant positive effect on APIP auditor performance. Time budget pressure does not moderate the effect of objectivity on APIP internal auditor performance.

Moreover, moral resonating can moderate the effect of objectivity on internal auditor performance (APIP). This study has implications for the development of attribution theory in auditing. Moreover, policy implications aim to increase strict regulations in the central and regional governments to place inspectorate auditors in independent and objective institutions. The contribution of this study is as a reference for acting for internal auditors to maintain the integrity and objectivity of work, so as not to cause conflicts of interest in the organization, and to maintain neutrality of work to achieve good performance.

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