

The Influence of Locus of Control and Complexity of Audit Tasks on the Performance of Internal Auditors

Bulan Rahmayani Eifeli Sulla¹

¹Politeknik Negeri Kupang, Kupang, Indonesia

Correspondence: Bulan Rahmayani Eifeli Sulla (bulansulla.bs@gmail.com)

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ABSTRACT

This study examines the influence of locus of control and audit task complexity on the performance of internal auditors at the Regional Inspectorate of Kupang Regency. In the context of increasing demands for good governance, internal auditors play a critical role in ensuring accountability, transparency, and effectiveness in public sector management. This research adopts a quantitative approach with an associative-causal design. Data were collected through questionnaires administered to 34 internal auditors using a census sampling technique. The data were analyzed using multiple linear regression supported by validity, reliability, and classical assumption tests. The results indicate that locus of control has a positive and significant effect on auditor performance, suggesting that auditors with a stronger internal control orientation tend to demonstrate higher motivation, responsibility, and effectiveness. Conversely, audit task complexity has a negative and significant effect, indicating that higher complexity increases cognitive burden and reduces performance quality. Simultaneously, both variables significantly influence auditor performance, with a coefficient of determination of 51%. This study highlights the importance of balancing psychological factors and organizational conditions to improve auditor performance. The findings provide practical implications for strengthening internal audit effectiveness through capacity building and better workload management in local government institutions.

1 | Introduction

In the era of globalization and increasingly competitive public sector governance, government institutions are required to provide high-quality public services that are responsive to community needs (Kadarisman et al., 2022). The quality of public services strongly influences public trust and the credibility of government institutions. Consequently, bureaucratic reform has become a strategic agenda aimed at establishing good governance characterized by professionalism, transparency, accountability, efficiency, and freedom from corruption, collusion, and nepotism. Bureaucratic reform is expected to improve government performance through more effective and accountable administrative systems, particularly in financial management and public oversight processes (Alkaraan, 2018). One of the essential mechanisms for achieving good governance is the implementation of effective internal auditing (Rahayu et al., 2020). Internal audit functions play a critical role in evaluating organizational

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operations, assessing internal control systems, and ensuring compliance with policies and regulations. Internal auditors are expected to provide objective assurance and recommendations that assist management in improving organizational effectiveness and accountability (Ratnasari et al., 2023). In the public sector context, regional inspectorates serve as internal supervisory institutions responsible for overseeing local government administration. According to the Regulation of the Minister of Home Affairs No. 64 of 2007 concerning the Technical Guidelines for the Organization and Work Procedures of Provincial and Regency/City Inspectorates, inspectorates are tasked with planning supervisory programs, formulating policies, conducting examinations, investigations, testing, and evaluating government supervision activities (Salomo & Rahmayanti, 2023).

The effectiveness of internal supervision largely depends on the performance of internal auditors. High-quality auditor performance contributes to reliable financial reporting, transparency in budget allocation, and accountability in regional financial management. According to Zamzam et al. (2024) auditor performance is influenced not only by technical competence but also by psychological and situational factors, including locus of control and task complexity. Locus of control refers to an individual's belief regarding the extent to which they can control events and outcomes affecting their work environment. Individuals with a strong internal locus of control tend to demonstrate higher motivation, responsibility, and work performance (Rahmawati et al., 2023). Meanwhile, task complexity reflects the level of difficulty in carrying out audit assignments due to limitations in information processing, capability, and decision-making capacity (Abdallah et al., 2024). According to Galvin et al. (2018) auditors with a stronger internal locus of control generally exhibit better performance, while excessive task complexity may hinder audit effectiveness and efficiency.

In practice, the performance of internal auditors within the Inspectorate of Kupang Regency still faces several significant challenges. An audit program targeting 160 villages, which was expected to be completed within one month, failed to achieve its target by the end of April 2025, with only a small number of villages successfully audited. This condition indicates limitations in human resource capacity, high levels of audit task complexity, and weaknesses in internal control systems that complicate the collection of audit evidence and the identification of administrative irregularities. Furthermore, the reporting mechanism, which requires audit findings to be submitted initially to the Deputy Regent before reaching law enforcement authorities, potentially delays follow-up actions and may reduce public trust in government transparency and accountability (Situmorang et al., 2024). These issues highlight the importance of understanding factors that influence the performance of internal auditors, particularly psychological aspects and work-related complexities.

Audit tasks that involve ambiguous information, strict deadlines, and high levels of professional judgment often increase auditors' cognitive burden and may reduce their effectiveness in carrying out audit procedures. Previous studies have shown that higher audit task complexity negatively affects auditor performance because auditors face greater difficulties in processing information and making accurate audit judgments (Dos Santos & da Cunha, 2021; Griffith et al., 2021). Nevertheless, Tiron-Tudor & Deliu (2022) argued that experienced auditors are generally more capable of handling complex audit assignments due to their technical competence and professional experience. In addition, Zamzam et al. (2024) emphasized that auditor performance is influenced not only by technical aspects but also by behavioral and organizational factors. Their findings indicate that auditor performance is multidimensional and shaped by psychological as well as environmental conditions during the audit process. Despite these findings, limited research has specifically examined the simultaneous influence of locus of control and audit task complexity within the context of regional government inspectorates in Indonesia, particularly at the Inspectorate of Kupang Regency. Therefore, this study aims to fill this research gap by analyzing the effect of locus of control and audit task complexity on the performance of internal auditors in local government institutions.

This study offers several distinctive contributions compared to previous research on auditor performance. *First*, it does not examine influencing factors in isolation, but instead combines both psychological aspects (locus of control) and job-related aspects (audit task complexity) within a single

framework. This approach allows for a more holistic understanding of how internal characteristics and work conditions interact in shaping auditor performance. *Second*, this research is situated in the context of a regional government inspectorate, specifically in Kupang Regency; an area that has received limited attention in prior studies. Most existing research tends to focus on auditors in central government institutions or the private sector. By examining a local government setting in eastern Indonesia, this study brings forward a more grounded perspective that reflects real challenges in regions with relatively limited resources and higher administrative demands. *Third*, this research contributes to the broader discussion of public sector auditing by showing how behavioral factors and organizational constraints come together in shaping performance. The findings are expected to provide useful insights for improving both human resource management and the effectiveness of internal supervision in local government institutions.

Based on the background of the research, the formulation of the problem in this study is as follows:

- H1 Locus of control has a positive and significant effect on the performance of internal auditors at the Kupang Regency Regional Inspectorate.
- H2 Audit task complexity has a negative and significant effect on the performance of internal auditors at the Kupang Regency Regional Inspectorate.
- H3 Locus of control and audit task complexity simultaneously have a significant effect on the performance of internal auditors at the Kupang Regency Regional Inspectorate.

2 | Method

2.1 | Research Design

This study employed a quantitative research approach with an associative-causal design to examine the effect of locus of control and audit task complexity on the performance of internal auditors. A quantitative approach was selected because the study aimed to test hypotheses and measure the relationships among variables statistically. The research was conducted at the Regional Inspectorate of Kupang Regency, located at Civic Center Oelamasi, Jalan Terusan Timor Raya KM. 36, Oelamasi, Kupang Regency, East Nusa Tenggara, Indonesia. The object of this research consisted of internal auditors working at the Regional Inspectorate of Kupang Regency.

2.2 | Population and Sample

The population of this study included all internal auditors employed at the Regional Inspectorate of Kupang Regency. Since the population size was relatively small, this study applied a total sampling technique, in which all members of the population were selected as respondents (McLaughlin et al., 2019). Total sampling is considered appropriate when the population consists of fewer than 100 individuals, allowing all population members to be included in the study to obtain comprehensive and representative data. Therefore, the sample in this study consisted of 39 internal auditors, including acting inspectorate division heads (Plt Irban) and audit staff from four inspectorate divisions.

TABLE 1 | Distribution of Respondents (n = 39)

No	Position	Number
1	Acting Inspectorate Division Head (Irban I)	1
2	Staff of Irban I	9
3	Acting Inspectorate Division Head (Irban II)	1
4	Staff of Irban II	7
5	Acting Inspectorate Division Head (Irban III)	1
6	Staff of Irban III	10

No	Position	Number
7	Acting Inspectorate Division Head (Irban IV)	1
8	Staff of Irban IV	9
Total		39

Source: Processed primary data (2026)

2.3 | Data Collection Techniques

This study used primary and secondary data sources. Primary data were collected directly from respondents from March 1 to April 30, 2026, through the distribution of structured questionnaires. The questionnaire was designed using a five-point Likert scale ranging from strongly disagree (1) to strongly agree (5). Secondary data were obtained from academic journals, books, regulations, institutional documents, and other relevant literature related to locus of control, audit task complexity, and auditor performance. The main data collection technique used in this research was the questionnaire method because it allows efficient collection of standardized information from all respondents. Documentation techniques were also used to support the research through institutional records and relevant administrative documents (Sanga, 2026).

2.4 | Research and Measurement Variables

This study consisted of two independent variables and one dependent variable. The independent variables were locus of control (X1) and audit task complexity (X2), while the dependent variable was internal auditor performance (Y). Locus of control refers to the auditor's perception regarding the extent to which they can control outcomes related to their work activities. This variable was measured using indicators of internal and external matter (Ratnawati, 2020). Audit task complexity refers to the degree of difficulty and ambiguity faced by auditors in carrying out audit assignments, measured through indicators of task difficulty and task structure (Mohd Sanusi et al., 2018). Internal auditor performance refers to the effectiveness and efficiency of auditors in performing audit duties according to professional standards and organizational objectives, measured using indicators of quality, quantity, and timeliness (Turetken et al., 2020).

2.5 | Test Research Instruments

To ensure the quality of the research instrument, validity and reliability tests were conducted before data analysis. Validity testing was performed to determine whether the questionnaire items accurately measured the intended constructs. The validity test used Pearson Product-Moment correlation analysis by comparing the calculated correlation coefficient (r-count) with the critical value (r-table). Questionnaire items were considered valid when the r-count value exceeded the r-table value. Reliability testing was conducted using Cronbach's Alpha coefficient to assess the consistency of the measurement instrument. A variable was considered reliable if the Cronbach's Alpha value exceeded 0.70, indicating acceptable internal consistency among questionnaire items.

2.6 | Data Analysis Techniques

Data analysis in this study was carried out using descriptive and inferential statistical methods. Descriptive analysis was used to describe respondent characteristics and the distribution of responses for each research variable. Inferential analysis was employed to examine the relationships between variables and test the proposed hypotheses. Prior to regression analysis, classical assumption tests were conducted to ensure that the data met the requirements of multiple linear regression analysis. These tests included normality, multicollinearity, and heteroscedasticity tests. The normality test was conducted using the Kolmogorov–Smirnov test, where a significance value greater than 0.05 indicated normally distributed residuals. Multicollinearity was assessed using tolerance values and the Variance Inflation Factor (VIF), where tolerance values greater than 0.10 and VIF values below 10 indicated the

absence of multicollinearity. Heteroscedasticity was examined through scatterplot analysis by observing the residual distribution pattern. The study applied multiple linear regression analysis to analyze the influence of locus of control and audit task complexity on internal auditor performance. The regression model used in this study is presented as follows:

$$Y = \alpha + \beta_1\text{LOC} + \beta_2\text{ATC} + \varepsilon$$

where Y represents internal auditor performance, LOC denotes locus of control, KTA refers to audit task complexity, β_1 and β_2 are regression coefficients, and ε represents the error term.

2.7 | Hypothesis Testing

Hypothesis testing in this study was conducted using partial tests (t-test), simultaneous tests (F-test), and coefficient of determination analysis (R^2). The t-test was used to examine the individual effect of each independent variable on internal auditor performance. A significance value below 0.05 indicated that the independent variable had a significant effect on the dependent variable. The F-test was conducted to determine whether all independent variables simultaneously influenced internal auditor performance. The regression model was considered significant when the significance value of the F-test was less than 0.05. In addition, the coefficient of determination (R^2) was used to measure the extent to which the independent variables explained variations in the dependent variable. A higher R^2 value indicated a stronger explanatory power of the regression model.

3 | Results and Discussion

3.1 | Statistics Descriptive

The respondents in this study only have 34 internal auditors working at the Regional Inspectorate of Kupang Regency. The respondents were categorized based on their organizational positions, including acting inspectorate division heads (Plt Irban) and audit staff from four inspectorate divisions. From the 39 questionnaires distributed, a total of 34 were completed and returned by respondents, while the remainder were not responded to. The distribution of respondents is presented in panel **Table 2a**.

TABLE 2a | Category of Respondents (n = 34)

Category	Subcategories	Frequency	(%)
Gender	Male	13	38.2
	Female	21	61.8
Education	D3	3	8.8
	S1	30	88.2
	S2	1	2.9
Tenure	3–7 years	14	41.2
	8–12 years	9	26.5
	13–17 years	3	8.8
	18–22 years	4	11.8
	23–27 years	2	5.9
	28–32 years	2	5.9

Source: Processed primary data (2026)

Table 2a shows that all internal auditors within the Regional Inspectorate of Kupang Regency participated in the study. Most respondents are female (61.8%) and hold a bachelor's degree (88.2%). In terms of tenure, the largest group has 3–7 years of experience (41.2%), followed by 8–12 years

(26.5%), indicating that respondents are predominantly moderately experienced auditors. Descriptive statistical analysis was conducted to provide an overview of respondents' perceptions regarding the research variables. The descriptive statistics results are presented in **Table 2b**.

TABLE 2b | Descriptive Statistics

Variable	Min.	Max.	Mean	SD
Locus of Control (X1)	3.10	4.85	4.12	0.51
Audit Task Complexity (X2)	2.95	4.70	3.88	0.56
Internal Auditor Performance (Y)	3.25	4.90	4.20	0.48

Source: Processed primary data (2026)

The results show that locus of control had a mean value of 4.12, indicating that most auditors demonstrated a relatively strong internal control orientation in performing their duties. Audit task complexity obtained a mean score of 3.88, suggesting that respondents perceived audit assignments as moderately to highly complex. Meanwhile, internal auditor performance recorded the highest mean value of 4.20, indicating that auditors generally perceived their performance to be good in terms of quality, quantity, and timeliness.

3.2 | Validity and Reliability Test

The validity test was conducted using Pearson Product-Moment correlation analysis. In the validity test using Product Moment correlation, the degree of freedom is calculated by the formula $df = n - 2$ (Bewick et al., 2003). With a total of 34 respondents, $df = 32$ was obtained. Based on the df at the significance level of 0.05 (two-tailed), the r -table value is about 0.338. All construct values on the locus of control variables (0.716 – 0.878), audit task complexity (0.422 – 0.544) and internal auditor performance (0.421 – 0.726) were greater than the r -table. Reliability testing was conducted using Cronbach's Alpha. The results are presented in Table 3.

TABLE 3 | Reliability Test Results

Variable	Cronbach's Alpha	Criterion	Conclusion
Locus of Control	0.821	> 0.70	Reliable
Audit Task Complexity	0.793	> 0.70	Reliable
Internal Auditor Performance	0.846	> 0.70	Reliable

Source: Output SPSS, processed by the authors (2026)

The results indicate that all variables had Cronbach's Alpha values greater than 0.70, confirming that the research instrument possessed good internal consistency and reliability.

3.3 | Classical Assumption Test

The Kolmogorov–Smirnov test showed a significance value greater than 0.05, indicating that the residuals were normally distributed. Therefore, the regression model met the normality assumption. The multicollinearity test results showed that all independent variables had tolerance values greater than 0.10 and VIF values below 10. These findings indicate that no multicollinearity problem existed among the independent variables. The scatterplot analysis demonstrated that the residual points were randomly distributed above and below the zero line without forming a specific pattern. This indicates the absence of heteroscedasticity in the regression model.

3.4 | Multiple Linear Regression Analysis

Multiple linear regression analysis was conducted to examine the influence of locus of control and audit task complexity on internal auditor performance. The regression equation is presented as follows:

$$Y = 1.245 + 0.512X_1 - 0.318X_2 + \varepsilon$$

where Y represents internal auditor performance, X_1 represents locus of control, and X_2 represents audit task complexity. The regression results are summarized in **Table 5**.

TABLE 5 | Multiple Linear Regression Results

Variable	Coefficient	t-value	Sig.
Constant	1.245	2.113	0.041
Locus of Control (X1)	0.512	4.276	0.000
Audit Task Complexity (X2)	-0.318	-2.587	0.014

The regression analysis shows that locus of control had a positive and significant effect on internal auditor performance, with a significance value of 0.000 (< 0.05). H1 *Accepted*. This finding indicates that auditors with stronger internal locus of control tend to demonstrate better performance. Auditors who believe they can control work outcomes are generally more motivated, responsible, and capable of performing audit tasks effectively. Meanwhile, audit task complexity had a negative and significant effect on auditor performance, with a significance value of 0.014 (< 0.05). H2 *Accepted*. This result suggests that higher levels of task complexity may reduce auditor performance due to increased workload, decision-making difficulty, and limited information-processing capacity. The F-test results indicate that the regression model was significant with a significance value of 0.000 (< 0.05). H3: *Accepted*. Locus of control and audit task complexity simultaneously affected internal auditor performance. The coefficient of determination results indicates that 51.0% of the variation in internal auditor performance could be explained by locus of control and audit task complexity, while the remaining 49.0% was influenced by other variables not included in this study.

3.5 | Discussion

The findings of this study demonstrate that locus of control positively and significantly affects the performance of internal auditors at the Regional Inspectorate of Kupang Regency. This result supports Alves et al. (2024) suggesting that auditors with a strong internal locus of control are more likely to possess higher confidence, responsibility, and motivation in completing audit assignments. Internal auditors who believe they can control work outcomes tend to perform better because they are more proactive in solving problems and adapting to work challenges. These findings are consistent with organizational behavior theory explains that psychological factors such as attitudes, perceptions, personality traits, and motivation play a crucial role in shaping employee performance, as they influence how individuals interpret their work environment, respond to challenges, and carry out their responsibilities (Ratnasari et al., 2023). In this context, an individual's locus of control determines whether they perceive outcomes as a result of their own efforts or external forces, which in turn affects their level of initiative, persistence, and problem-solving behavior in the workplace (Santoro, 2023).

Audit task complexity acts as a significant constraint on auditor performance by increasing cognitive load and work pressure. As tasks become more complex requiring the examination of diverse transactions, compliance with multiple regulations, and the application of advanced professional judgment, auditors must process large volumes of information simultaneously. This situation can lead to information overload, which reduces their ability to evaluate audit evidence accurately and make sound judgments (Carver et al., 2023). Moreover, high task complexity is often accompanied by strict time constraints, intensifying time pressure and potentially causing fatigue, decreased attention to detail, and a higher risk of judgment errors. In the context of the Regional Inspectorate of Kupang Regency, these challenges are further amplified by the large number of village audit assignments handled concurrently with limited human resources. This imbalance between workload and auditor capacity forces auditors to divide their attention across multiple engagements with varying levels of complexity, ultimately diminishing their focus and the quality of their work. As a result, both the effectiveness and efficiency of audit execution are adversely affected, particularly in terms of timeliness and depth of analysis. These findings are consistent with workload and organizational behavior theories, which suggest that when job demands exceed an individual's cognitive and physical capacity, performance is likely to decline due to limited mental resources and increased strain (Tang & Vandenberghe, 2021).

Auditor performance is shaped not only by what auditors bring individually, but also by the conditions in which they work. When auditors have a strong internal locus of control, they tend to feel more confident, responsible, and motivated, which helps them handle their tasks more effectively. However, if the audit tasks they face are too complex and the workload is not well managed, their performance can still decline. This means that improving auditor performance requires a balanced approach (Suharto et al., 2026). On one hand, organizations should support auditors through training, motivation, and professional development so they feel more capable and in control of their work. On the other hand, institutions also need to ensure that audit tasks are well planned, workloads are fairly distributed, and systems are in place to make the work more manageable. By addressing both the human and organizational sides, auditor performance can be improved in a more sustainable way. In line with this, this kind of balance is needed to maintain the sustainability of the company supported by data management (Hassan et al., 2021). This study contributes to the literature on public sector auditing by providing empirical evidence regarding the importance of individual psychological characteristics and work-related factors in influencing internal auditor performance. The findings also provide practical implications for the Regional Inspectorate of Kupang Regency in designing strategies to enhance audit quality, transparency, and accountability in local government administration.

Based on the findings, improving internal auditor performance requires a balanced approach that addresses both individual psychological factors and organizational conditions. Practically, the Regional Inspectorate of Kupang Regency is encouraged to strengthen auditors' internal locus of control through continuous training, mentoring, and professional development programs that enhance confidence, responsibility, and proactive work behavior. Additionally, according to Sykes (2020) informal activities can play an important role in reducing stress and pressure in the workplace because they provide space for employees to interact more casually outside of the formal demands of the job. Activities such as gatherings, exercise together, or just light discussions can help build better interpersonal relationships, increase a sense of community, and create a more positive work atmosphere. This condition not only helps relieve mental fatigue, but also improves work morale, team communication, and social support between colleagues (Hüffmeier & Hertel, 2011). At the same time, organizational efforts are needed to manage audit task complexity by ensuring a more proportional workload distribution, implementing risk-based audit planning, and utilizing audit technologies to reduce cognitive burden and improve efficiency. Additionally, strengthening internal control systems and standard operating procedures can support more structured and effective audit processes. For future research, it is recommended to incorporate additional variables such as time pressure, job stress, and organizational support, as well as to expand the research scope across different regions or institutions to enhance the generalizability and depth of understanding regarding internal auditor performance in the public sector.

4 | Conclusion

This study aimed to examine the effect of locus of control and audit task complexity on the performance of internal auditors at the Regional Inspectorate of Kupang Regency. The findings revealed that locus of control had a positive and significant effect on auditor performance. It is indicating that auditors with stronger self-control perceptions and greater confidence in their ability to influence work outcomes tended to demonstrate better performance. This finding confirms the importance of psychological factors in shaping the effectiveness of internal auditors in carrying out supervisory responsibilities. The study also found that audit task complexity significantly influenced auditor performance. It is suggesting that the complexity of audit assignments affects how auditors perform their duties. More complex tasks may encourage auditors to improve analytical skills, professional judgment, and problem-solving capabilities, which ultimately contribute to higher performance when supported by adequate competence and organizational resources. Furthermore, the simultaneous test results demonstrated that locus of control and audit task complexity jointly had a significant effect on internal auditor performance. It is indicating that the regression model was statistically significant and capable of explaining variations in auditor performance. These findings imply that both individual

psychological characteristics and work-related factors play important roles in determining the effectiveness of internal auditors within public sector institutions.

Based on the findings, this study provides several practical implications. Audit institutions are encouraged to design more challenging and structured audit assignments to enhance auditors' analytical and professional capabilities. Internal auditors should continuously improve their technical competence, procedural understanding, and adaptability in handling complex audit tasks. In addition, future studies are recommended to incorporate additional variables such as work stress, work experience, organizational culture, or leadership style to develop a more comprehensive model of auditor performance. Expanding the research scope and sample size is also suggested to improve the generalizability of future findings.

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