

AUDITOR PERFORMANCE: EMPIRICAL STUDY OF PUBLIC ACCOUNTANTS OF MALANG REGION INDONESIA

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ABSTRACT

This study aims to examine the influence of Professionalism, independence and Professional al ethics on the auditors' performance at Public Accounting Firm in Malang Region. The population used is all auditors of public accounting firm in Malang Region incorporated in Indonesian Institute of Certified Public Accountants consisting of 8 Public Accounting Firm. Sampling in this research is done by using saturated sampling method. Sources of data used are primary and secondary data. The results of this study show that: Professionalism, Independence and Professional al Ethics have a positive and significant effect partially and simultaneously on the auditors' performance of. The result of hypothesis testing gives synthesis that the better Professionalism , independency, and Professional al ethics owned by Auditor in Public Accounting Firm, the performance of auditor is better.

Keywords: Auditors' Performance, Professionalism, Independency, Professional Ethics.

INTRODUCTION

Generally, a public accountant is an accountant who runs a job under a Public Office that provides Professional al auditing services to clients (Abdul Halim, 2008). Based on Minister of Finance Decree No. 470KMK.017 / 1999 states Public Accounting Firm, hereinafter referred to as KAP, that is an Institution which has a License from the Minister of Finance as a forum for Public Accountant in carrying out service work that is provided in the form of operational audit services, compliance audit and financial statement audit.

An accountant (auditor) in the audit process provides fairness opinion with Judgment based on past, present and future events (Jamilah, et.al, 2007). Fairness of the financial statements presented by the company is very useful for internal and external companies. Internal party of the company that is management and everyone who is directly involved in company activities. Management requires financial information for decision making knowing the financial condition of the company and facilitates the management of the company. External parties of the company include investors, tax office, creditors and other parties who are not directly involved in the activities of the company but have an interest to know the prospects of the company in the future.

A good auditor performance will increase public trust about the accounting Professional and help the Public Accounting Firm to achieve its goals and meet the needs of stakeholders in

terms of financial statements. The auditor is required to become an expert in order to retain the trust of the client and from other audited financial statements users, Adhi and Ramantha (2015). The presence of auditors is also inseparable from the need for management will be transparency and accountability for the performance of the company. The auditor should be able to act as a mediator for the differences of interests between various businesses and communities. In order to be able to perform the role, the auditor should always maintain the quality of the services provided and the independence, integrity, and objectivity of his Professional , Adhi and Ramantha (2015).

The importance of the role of the public accountant Professional and the diversity of service users, causing the services of the public accounting Professional must be accountable to those interested parties. Therefore, whether or not , the accountability depends on the performance of the auditors themselves. The concept of performance is closely related to the purpose, as a result of a person's work behavior (Davis & Newstrom, 1985). Behavioral performance can be traced to specific factors such as ability, effort and difficulty of the task. Performance can be defined as the objective in accordance with the standards of achievement, both qualitative and quantitative, which have been established by private individuals or by companies in which individuals work. Performance terms are often used to describe the achievement or success rate of individuals or groups of individuals. One of the criteria of Professionalism on auditor behavior is the timeliness of the delivery of audit report. In order to support Professionalism as a public accountant, the auditor in performing the audit task must be in the auditor standard as defined by the Indonesian Institute of Accountants (IAI) that general standards, field work standards, and financial reporting standards.

Professionalism means an ability based on a high level of independence and creative thinking power to perform tasks appropriate to the area of expertise and Professional , Abdul Halim (2008) stated that auditors with a high Professionalism view will have a positive effect on their performance, so that the results of auditors financial statements will be more trustworthy by decision makers either internal or external companies. This supports the research done by Dinata Putri (2013) which showed that Professionalism has a positive effect on the auditor's performance, whereby the higher the Professionalism of the auditor, the resulting performance will be more satisfactory.

The existence of a public accountant as a Professional cannot be separated from the characteristics of its independence. A public accountant should be independent, since a public accountant would be meaningless without independence. Independent mental attitudes are as important as the expertise in accounting practice and audit procedures that every auditor must have. The auditor shall be independent of any obligation or independent of the ownership of interest in the audited company. The auditor is not only obligated to maintain an independent mental attitude, but must also avoid circumstances that may cause the community to doubt its independence. The auditor must be completely independent, the auditor should also generate a perception among the public that the auditor is completely independent. The independent mental attitude of the auditor according to the people's perception is not easy to obtain. The position of the public accountant as an independent party that provides fair opinion to the financial statements as well as the Professional of auditors which is a Professional of public trust also began to be questioned much less after supported by evidence of increasing lawsuits against the accounting firm, (Arifah 2012).

In addition to the Professionalism and independence of factors that affect the performance of auditors in this study is Professional al ethics. According to Ariyanto, et.al (2010)

Professional ethics is needed by each Professional, to gain the trust of the community, such as the auditor Professional. According to Abdul Halim (2008) Professional ethics encompasses a standard of attitudes of members of the Professional designed to be as practical and realistic as possible while still idealistic. Every auditor must adhere to their Professional ethics in order not to break the rules in completing the client's financial statements.

In the case of ethics, a Professional must have a high moral commitment as outlined in the form of a special rule. This rule is the rule of play in running or carrying the Professional, which is commonly referred to as a code of ethics. Code of ethics must be met and adhered to by every Professional that provides services to the public and is a tool of trust for the wider community. Thus it can be concluded that every Professional must obey his Professional ethics related to the services provided when it concerns the interests of the wider community. As an auditor, should have good ethics in carrying out its duties Purnamawati and Herawati (2015). Yanhari (2007) said that the ethics of the Professional affect the code of ethics or ethics of the auditor will lead to attitudes, behavior, and actions of auditors in carrying out their duties and obligations to maintain high auditor quality.

The goal to be achieved with this research is to provide empirical evidence of the influence of Professionalism, independence and Professional ethics on the performance of auditors in Public Accountant Office of Malang is: (1) to know the effect of Professionalism on the auditors' performance in Public Accounting Firm in Malang Region; (2) to know the influence of independence on the performance of auditors in Public Accounting Firm in Malang area; (3) to know the influence of Professional ethics on the performance of auditors in Public Accounting Firm in Malang area and (4) to know Professionalism, independence, and Professional ethics on the performance of auditors in Public Accounting Firm in Malang area.

THEORITICAL STUDY

The Meaning of Auditors' Performance

The etymology of performance comes from the word performance itself as proposed by Mangku Negara (2005) that the term performance comes from the word job performance or actual performance (work performance or achievement actually achieved by someone), the results of work in quality and quantity achieved by an employee in performing his duties in accordance with the responsibilities given to him. Performance is a description of the level of achievement of the implementation of an activity / program / policy in realizing the goals, mission objectives and vision of the organization contained in the strategic planning of an organization. Auditors' performance is an action or execution of inspection tasks that have been completed by the auditor within a certain time. Robbins & Judge (2008) determined that the performance factor is determined by the ability, motivation and opportunity. Opportunities intended is the high level of performance which is part of the absence of barriers that control the employee. The performance of its function is not independent, but related to job satisfaction and rewards, skills, and traits of individuals.

The understanding the auditor according to Abdul Halim (2008) is as follows: "Auditor is an independent and competent person who expresses opinions or considerations regarding the suitability in all matters significant to the assertion or entity with predetermined criteria." Meanwhile, according to Mulyadi (2009: 130) defined the auditor as follows: "Auditor is a Professional accountant who sells his services to the general public, especially in the field of examination of financial statements made by the client." According to Boynton Johnsen

Kell (2002) the types of auditors are divided into three that are: (1) Independent auditors, (2) Internal Auditors, and (3) Government Auditors.

Professionalism

Professionals are derived from the Latin word *profess* which means recognition or public statement. Zureigat and Al-Moshaigeh (2014) examined the influence of Professionalism of auditors on the performance of the internal auditors. This study found that the company used both quantitative and qualitative performance measures to assess the performance of the internal audit function. Audit can provide assurances as to the performance of management in public companies either national or international (Ohiokha and Akhalumeh, 2013).

Siagian (2009) Professionalism is, "Reliability and expertise in the execution of tasks so that it is done with high quality, timely, meticulous, and with procedures that are easily understood and followed by the customer." Sedarmayanti (2004) revealed that, "Professionalism is an attitude or circumstances in carrying out the work with the need for expertise through a certain education and training and performed as a work that becomes a source of income." Agung (2005) stated that, "Professionalism is a mirror of the ability (competence), that is to have knowledge, skill, can do (ability) is supported by experience. The Professional elements used in this study were developed by Kalbers and Fogarty (1995). These elements are: (1) the assurance that the work was very important; (2) important of the confidence to provide services to the public; (3) the important of autonomy in doing the work; (4) the encouragement to have own rules in the work; and (5) the important of affiliation with fellow types of jobs in the other organizations.

H₁: Professionalism Brings a Positive Impact on the Auditors' Performance

Independency

Abdul Halim (2008) independence is a reflection of the attitude of an auditor not to choose anyone in the audit. Independence is the mental attitude of an auditor in which he is required to be honest and impartial throughout the course of the audit and in positioning himself with his auditee. According to Abdul Halim (2008) states there are three aspects of independence that are: (1) independence of mental attitude (2) appearance of independence, (3) independence in competence.

Suhayati and Rahayu (2009) are as follows: "Independence in audit means an impartial perspective in the implementation of testing, evaluation of audit results, and preparation of audit reports. The independent mental attitude must include: (1) Independence in fact and (2) Independence in appearance. Whereas independence according to Sukrisno (2009) is "Independence reflects impartiality and not under influence or pressure of parties certain in making decisions and actions "

From the results of this hypothesis test supports the results of research Wibowo (2009) which states that the independence of auditors positively affect the performance auditor. This means that the more independent an auditor will influence the performance. Based on this explanation can be developed research hypothesis as follows:

H₂: Independency Brings a Positive Impact on the Auditors' Performance

Profession Ethic

"Every Professional that provides services to the public must have a code of conduct, which is a set of moral principles governing Professional conduct" (Agoes, 2004). Without ethics,

the accounting Professional will not exist because the accountant function is as a provider of information for business decision-making processes by businesspeople. Professional ethics is a characteristic of a Professional that distinguishes a Professional with another Professional, which serves to regulate the behavior of its members.

The Indonesian Institute of Accountants (IAI) stated that the ethical principles of the Professional in the code of ethics of the Indonesian Institute of Accountants are Professional recognition of their responsibilities to the public, accountants, and colleagues (Abdul Halim, 2008). This principle guides members in fulfilling their Professional responsibilities in doing their work, including in making opinion-giving decisions. This principle calls for commitment to honorable behavior, even with the sacrifice of personal gain. The ethical principle is the basic framework for the ethical rules governing the implementation of Professional services by members. In the Code of Ethics of Indonesian Accountants there are eight ethical principles, namely: (1) Responsibility of the Professional, (2) Public interest, (3) Integrity, (4) Objectivity, (5) Competence and Professional caution, (6) Confidentiality, (7) Professional behavior and (8) Technical Standards. Abdullah et al, (2013) stated that, in practice, auditors must be independent of certain exceptions in certain situations. Ethics deals with the question of how people will behave toward others Kell et al. (2002) in Alim, et al (2007). According to Big Indonesian Dictionary (1995) ethics mean values of right and wrong that adopted a group or community.

H3: Professional Ethic Brings No Impact on Audit Performance

METHODE

Multiple Linear Regresion Analysis Capital

Data analysis technique used in this research is quantitative analysis technique. This analysis includes multiple linear regression analysis with the Statistical Package for the Social Sciences (SPSS) program. Hypothesis testing through multiple linear analysis (multiple) is to find the influence of Professionalism (X1), independence (X2), Professional ethics (X3) on auditor performance (Y).

Population and Sample

The population in this study are all auditors in the Public Accounting Firm (KAP) in Malang Region, incorporated in the Institute of Public Accountants Indonesia amounted to 44 people. Sample sampling technique in this case is to use the method of Saturated Sampling is a technique of determining the sample if all members of the population used as a sample (Sugiyono, 2012). The saturated sample is a census, where all members of the population are sampled, ie auditors who work at a public accounting firm in Malang registered with the Indonesian Institute of Certified Public Accountants (IAPI) in 2018. According to the public accountant of Indonesia (IAPI), the Public Accountant Office Areas of Malang that have been registered in the IAPI there are 8 KAP and auditors who work therein as follows:

Table 1: Public Accounting Firm (KAP) registered in Malang 2018

The Name of Public Accountant Office	Population Number	Sample Number
KAP. Benny, Tony, Frans & Daniel	Rejecting	Rejecting
KAP. Doli, Bambang, Sulistiyanto, Dadang & Ali	4	4
KAP Drs. Jimmy Andrianus	Rejecting	Rejecting
KAP Krisnawan, Busroni, Achsin & Alamsyah	8	8
KAP Made Sudarma, Thomas & Dewi	6	6
KAP Drs. Nasikin	5	5
KAP Suprihadi & Rekan	10	7
KAP Thoufan Dan Rosyid	11	7
Total	44	37

Source: primary data processed (2018)

RESEARCH RESULT

This is an analysis to know the direction of relationship between independent variable and dependent variable where each independent variable is positive or negative. The analysis can be calculated by using a computer tool that is Statistical Package for the Social Sciences (SPSS) 18.0 for windows. The results of the analysis are shown in Table 2.

Table 2. Multiple Regression Results

Variable	Coefficient	Prob
Professionalism	0,445	0,002
Independency	0,537	0,011
Professional Ethic	0,043	0,528

Coefficient (b1) for Professional al variables 44,5% with positive coefficient direction, so that source of information in executing examination of financial report, hence, it can increase level of achievement high with performance auditor. Coefficient (b2) equal to 53,7% with positive coefficient direction, so that independence is the mental attitude of an auditor in which he is required to be honest and impartial throughout the audit. The higher attitude of independence will lead to higher quality results on the auditor's performance of 53.7%. The coefficient (b3) increases the sense of compliance with Professional al ethics in every process of examination, then, it will result in better performance on auditor performance of 4.3%.

Here is the effect of professional, independence and professional ethics variables on the Auditor Performance at Public Accounting Firm in Malang Region. In the hypothesis test seen from the probability value generated from multiple linear regression model. Based on the above table, the value of Professionalism probability is 0.002 so that Professionalism has an influence on the performance of Auditors at Public Accounting Firm in Malang Region. The probability value of independence of 0.011 which proves independence has a significant effect on the performance of Auditors at Public Accounting Firm in Malang Region. Professional ethic probability value of 0.528 brings no significant effect on the performance of Auditors at Public Accounting Firm in Malang Region.

The final model of the relationship between variables is shown in Figure 1:

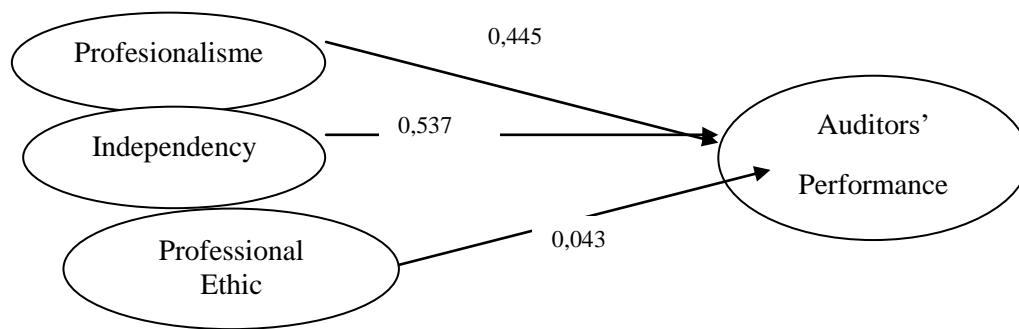


Figure 1. The Relationship between Variables

DISCUSSION OF RESEARCH RESULT

Professionalism is a form of responsibility in the implementation of financial statements examination and improve the high achievement, a good attitude of independence can provide a level of confidence to the accountant by complying with existing rules, especially in Professional al ethics so as to achieve better results which is one to improve auditor performance, so that the Professionalism variable is a variable that has a positive effect on the auditor's performance. This shows that an accountant in performing audits of financial statements, so as to improve auditor performance and performance. This supports the research, done by Dinata Putri (2013) which shows that Professional has a positive effect on the auditor's performance, whereby the higher the Professional of the auditor, the resulting performance will be more satisfactory. Kurniawan (2005), stated that, "Professionalism is a mirror of the ability (competence), that is to have knowledge, skills, ability that is supported by experience. While Hadisantoso et.al (2017) stated that Auditors' Professional does not have any significant effect on the performance of internal auditors. This is partly because the lack of Professionalism in the internal auditors has been caused by the individual auditor and also from the organization.

Therefore, the relationship between Professionalism on the performance auditor if an auditor has a high Professionalism then its performance is also increasing. Such circumstances will lead to the auditor will be entrusted and reliable in doing the work so that it can run smoothly, well and bring the expected results.

Independence is a variable that has a very positive effect on the performance of auditors. Therefore, it shows that the increasing attitude of independence will create a degree of trust. In order for audited financial statements produced more qualified and able to be more loyal and committed to the Professionalism of the accountant who keep in on. From the results of this hypoetition test supports the results of research, Wibowo (2009) states that the independence of auditors positively influence on auditor performance. This means that the more independent an auditor will influence the performance. It can be concluded that there is a relationship between auditor independence and performance, that an auditor who has high independence then he will not easily affected and not easily controlled by others in considering the facts encountered in the examination and in formulating and expressing his opinion so that will affect the level of achievement of the implementation a job that is getting better or in other words its performance will get better.

Professional ethics shows that the results have no effect on the performance of the auditor, so that the possibility of an auditor does not respect the rules of Professional ethics that will lead to low levels of client trust on the performance of Auditors at Public Accounting Firm (KAP) in Malang. This is, in contrast to research

A code is of major importance to help auditors attain full objectivity in their observations and subsequent analyzes. Such objectivity must not only be demonstrated in practice; it must be evident to all parties associated with the audit, but also to others related to the activities linked with audit either directly or indirectly. In other words, the auditor is in the position not to be pure but also to be seen in the same way by all the others.

CONCLUSION

Professionalism, independence and ethics are the variables that can be used to measure the performance of auditors in Malang. The increasing quality in auditors' performance is influenced by Professionalism of Auditor's performance including ability, Professional commitment, motivation and work authority. In addition, the independence attitude also affect the performance of auditors such as the independence of mental attitude, independence of appearance and independence from the point of expertise and Professional ethics also have a significant influence on the performance of Auditors at Public Accounting Firm in Malang Region. Professionalism has a positive effect on auditors' performance. A high Professional attitude will result in a better and better auditor performance. Independence has a positive effect on auditors' performance but Professional ethics has no influence on auditors' performance, it indicates that the lower level of Public Accounting Professional Standard (SPAP), the level of auditor performance will be down and the result is not good anyway.

SUGGESTION

Auditors are expected to improve the information in performing the audit of the financial statements, in order to increase the level of high achievement with the performance of auditors. Each auditor is expected to increase the sense of compliance to professional ethics in every process of inspection, improve the attitude of independence for audited financial statements produced more qualified and able to be more loyal and committed to the professionalism of the accountant that is being conducted. Improving auditor performance is absolutely necessary considering the Professional services of more and more accountants are needed, the development of auditor's knowledge needs to be done in a sustainable manner with formal education programs and ongoing Professional training related to its audit duties.

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