

The Effect of Objectivity, Competence and Independence on Internal Audit Effectiveness with Management Support as a Moderating Variable

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Abstract

This study aims to analyze the influence of objectivity, competence, and independence on the effectiveness of internal audit, with management support as a moderating variable. The research was conducted at the Inspectorate of Jambi Province using a quantitative approach. Data were collected through questionnaires distributed to 84 respondents and analyzed using the Structural Equation Modeling - Partial Least Squares (SEM-PLS) method with the assistance of WarpPLS 8.0 software. The results indicate that auditor objectivity, competence, and independence have a significant effect on the effectiveness of internal audit. Furthermore, management support is proven to significantly moderate the relationship between objectivity and internal audit effectiveness. However, management support does not significantly moderate the relationship between competence and internal audit effectiveness, nor the relationship between independence and internal audit effectiveness. These findings reinforce the importance of auditor individual characteristics, particularly objectivity, competence, and independence, in enhancing internal audit effectiveness. In addition, management support only plays a significant role when auditors act objectively, but is not strong enough to enhance the role of competence and independence in improving internal audit effectiveness.

Keywords: Objectivity, Competence, Independence, Management Support, Internal Audit Effectiveness



INTRODUCTION

The success of a government organization can be measured by looking at its financial management perspective, where proper regional financial management can provide certainty regarding the success or fixity of an activity so that the government continues to make various kinds of efforts to increase the transparency and accountability of its regional financial management (Yang & Suartana, 2017). The existence of proper regional financial management can provide an overview of the success or accuracy of an activity in government agencies. Effective and efficient financial management is a form of good governance. There are three main aspects that support the creation of good governance, namely supervision, control, and examination (Mardiasmo, 2001).

Internal supervision is an independent and objective assurance and consulting activity to add value and improve organizational operations. Government internal control apparatus or internal auditors are apparatus that carry out internal supervision which includes the entire process of audit, review, evaluation, monitoring, and other supervisory activities in the form of assistance, socialization and consultation on the implementation of organizational tasks and functions in order to provide adequate assurance that activities have been carried out in accordance with predetermined benchmarks effectively and efficiently for the benefit of the leadership in realizing good governance.

Weak supervision by the Inspectorate has also led to several cases committed by state civil servants. One significant case is the alleged corruption of the Full River KONI grant, where a General Manager (GM) of a hotel in Jambi was allegedly involved in manipulating lodging funds for athletes and KONI administrators during Porprov Jambi 2023. The state loss in this case is estimated at Rp849 million. Plus in the same district, there is a corruption case of the Siulak Kecil Hilir Village Fund in Sungai Penuh in 2021, which cost the state IDR 650,576,106 (Inspectorate of Jambi Province, 2025).

Another case is the alleged corruption of the Tebo PKK Grant Fund in 2023 worth 1.7 billion Rupiah. There have been 17 people examined regarding the alleged corruption of TP-PKK grant funds, of the 17 people examined, including department officials, former TP-PKK Chairperson, TP-PKK treasurer and a number of other board members. Currently Tebo Police Investigators are awaiting the results of the Jambi Provincial Inspectorate Investigation audit regarding the total amount of losses incurred. This case shows the urgency of the inspectorate's function as an internal government auditor, so that transparency and accountability in the management of grant funds can be maintained in the local government environment (Munasdi, 2024).



The existence of this phenomenon raises questions about the extent of the performance of internal audit of public sector organizations given the important role of internal audit or in this case the Inspectorate General in public sector organizations but corrupt practices still occur and there is a mismatch between public expectations of good governance and clean government. The existence of an effective internal audit means that criminal acts can be detected as early as possible, and can even be prevented.

According to Rozali & Alfian (2014) the definition of effectiveness is a measure of the success of an organization in achieving its goals. Effectiveness is needed because it is the key to the success of an organization, because before we carry out activities with efficiency we must be sure we have found the right thing to do, so it can be concluded that the effectiveness of internal audit is the achievement of audit objectives carried out by auditors so that they can then achieve the expected goals. Baqir & Sulhani (2023) mention that internal audit has become an important function in organizations; however, not enough attention is paid to studying internal audit compared to external audit.

Auditor objectivity, auditor competence, auditor independence are important factors in obtaining good internal audit quality. Objectivity is important so that auditors remain neutral and avoid conflicts of interest. Research by Sirajuddin et al. (2020) and Novranggi & Sunardi (2019) show that objectivity has a positive effect on internal audit effectiveness. However, different results were found by Gamayuni (2018) which stated that objectivity has no significant effect on internal audit effectiveness.

Competence plays an important role in creating effective internal audit performance. Research by Gamayuni (2018) and Yusup et al. (2024) shows that auditor competence has a positive effect on internal audit effectiveness. However, Sari (2022) found that competence has no effect, because the effectiveness of internal audit is not only determined by competence, but also by management factors.

Auditor independence is an impartial attitude in assessing and presenting audit results that are important to ensure audit quality and reliability of financial statements. Independent auditors are able to produce high-quality audits, thereby increasing the trust of report users. Research by Salsabila et al. (2023), Setiowati et al. (2023), and Khanam (2024) show that independence has a positive effect on internal audit effectiveness. However, Alzeban & Gwiliam (2014) found that independence has no significant effect, because the effectiveness of internal audit also depends on the relationship between auditors and top management.

Management support as a moderating variable has been carried out by several previous researchers. Poltak et al. (2019) found that internal audit characteristics can

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affect internal audit effectiveness. Internal audit characteristics as attributes for organizations and individuals and sufficient management support carry out the internal audit function as it should. Hendra et al's research (2019) is also supported by research conducted by Novranggi & Sunardi (2019) and Frizky et al. (2019).

Based on various previous studies, the researcher intends to re-examine the effect of objectivity, competence, independence, and management support on internal audit effectiveness, with the object of research at the Inspectorate of Jambi Province. This research is a development of the study of Yanti et al. (2020) which examines integrity, objectivity, and moral courage with management support as a moderating variable. The main difference lies in the focus of the variables, where this study focuses on individual factors, namely objectivity, competence, and independence. The selection of these variables is based on the importance of objectivity to avoid bias, the need for competence to produce quality audits, and the role of independence in ensuring accuracy and trust in audit results.

LITERATURE REVIEW

Theory of Planned Behavior

TPB theory was developed by Icek Ajzen in 1985 as an extension of the Theory of Reasoned Action (TRA), by adding the construct of perceived behavioral control. This construct takes into account the limited resources of individuals in controlling behavior. TPB aims to predict and understand behavioral motivation, both from their own will and from external factors.

Ajzen (1985) states that TPB is suitable for behaviors that are within the control of the individual's will (volitional control) and is rooted in social psychology and personality. Perceived behavioral control can influence behavior directly or indirectly through interest (intention). That is, in addition to intention, perceived control over behavior also affects whether the behavior is performed.

Internal Audit

Internal audit is an audit carried out within an organization, in this case the Internal Supervisory Agency, by internal auditors who are also their own employees, internal auditors have no legal responsibility to the public for what they do and report as findings Sirajuddin et al. (2020) The results of the work of internal auditors are not for the general public, but for the internal interests of the organization itself. The purpose of internal audit



is to assess the effectiveness, efficiency, and economy of the company. Internal audit is oriented to improve the company's operating performance in the future.

Internal Audit Effectiveness

Internal audit effectiveness as a risk-based concept that helps the organization to achieve its goals and positively affects the quality of corporate governance, and is considered to provide services to the company (Lenz & Hahn, 2015). Internal auditors are expected to be able to examine and evaluate activities in the company, and determine the level of effectiveness and efficiency of the company's operational activities. To measure the level of effectiveness of internal audit, the company being audited must comply with applicable regulations and policies, correct financial reports and no manipulation, then internal auditors can examine and evaluate the company more effectively.

According to Cohen & Sayag (2010) internal audit effectiveness can be measured by the indicators below, among others:

1. Internal Audit Quality.
2. Audit Evaluation.
3. Additional Contribution of Internal Audit.

Objectivity

Objectivity is making a balanced assessment of all relevant circumstances and not being influenced by their own or other people's interests in making judgments. Internal auditors demonstrate the highest level of professional objectivity in collecting, evaluating, and communicating information about the activities or processes being examined (Sirajuddin et al., 2020).

According to Picket (2010), objectivity can be measured by the indicators below, among others, namely:

1. Impartial attitude.
2. Unbiased attitude.
3. Avoiding conflicts of interest.

Competency

The term competency was popularized by Richard E. Boyatzis in his book *The Competent Manager, A Model for Effective Performance* 1982 further developed by McBar staff. After Boyatzis came Lyle M. Spencer & Signe M 1993 who explained and

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developed competencies in more detail. According to Boyatzis (1991) that competencies are characteristics associated with superior and or effective performance on the job. According to Spencer & Spencer (1993) Competence is a basic characteristic of individual behavior related to effective reference criteria and or superior performance in a job or situation.

According to Wibowo (2016), competence can be measured by the indicators below, among others:

1. Knowledge.
2. Skills.
3. Attitude.

Independence

In the Indonesian Accountants Code of Ethics. Article 1 paragraph 2 states that each member must maintain integrity, objectivity and independence in carrying out his duties. An auditor who upholds his independence will not be influenced and not influenced by various forces originating from outside the auditor in considering the facts he encounters in the examination. According to the Institute of Internal Auditors (IIA) as a professional organization has warned that auditors have independence so that they can work (provide assessments) objectively on organizational management. For this reason, auditors are equipped with professional ethics as a guide to behavior and auditing standards as knowledge as well as skills that must be mastered (Suci et al., 2023).

According to Alzeban & Gwilliam (2014), independence can be measured by the indicators below, among others, namely:

1. Freedom in determining the scope and implementation of the audit.
2. Direct reporting to the audit committee or board of directors.
3. Freedom from management pressure.
4. Elimination of conflicts of interest.

Management Support

Top management support is a form of manager support for system users. One form of management support is to provide facilities. These facilities can be in the form of training and providing assistance to system users when facing problems related to the system. Management support in an innovation is very important because of the manager's power related to resources. Superiors can focus on the necessary resources, goals and



strategic initiatives planned if the superiors fully support in realizing the effectiveness of a system, especially in internal audit.

According to Alzeban & Gwilliam (2014), management support can be measured by the indicators below, among others:

1. Provision of resources.
2. Access to information needed.
3. Action on audit findings.
4. Open communication.
5. The importance of the audit function in the organization.

RESEARCH METHODS

This study uses a quantitative approach with a survey method that aims to examine the effect of objectivity, competence, and independence on internal audit effectiveness, as well as management support as a moderating variable. Data were obtained through distributing questionnaires to 84 respondents who were employees at the Jambi Provincial Inspectorate, using a five-point Likert scale. The data analysis technique was carried out using the Structural Equation Modeling (SEM) method based on Partial Least Squares with the help of WarpPLS version 8.0 software. The analysis was conducted to test the direct and indirect relationships between variables, including the moderating effect of management support on the relationship between the independent variables and internal audit effectiveness. Prior to structural testing, an evaluation of the measurement model was conducted to ensure the validity and reliability of the research instruments. This approach was chosen because it is able to handle data with limited samples and the complexity of models involving moderating variables.

RESULTS

Outer Model

Convergent Validity

Convergent validity testing can be seen through the loading factor value for each construct indicator. The rule of thumb for loading factors commonly used to measure convergent validity is > 0.5 , but it is better if the loading factor is > 0.7 (Ghozali, 2020).



Table 1: Loading Factor Results

Item to-	X1	X2	X3	Y	Z	Description
1	0,778	0,606	0,557	0,721	0,561	Met
2	0,667	0,621	0,542	0,816	0,550	Met
3	0,719	0,591	0,683	0,758	0,572	Met
4	0,682	0,588	0,602	0,718	0,509	Met
5	0,660	0,678	0,563	0,786	0,603	Met
6	0,705	0,539	0,558	0,782	0,524	Met
7	0,640	0,512	0,645	0,710	0,574	Met
8	0,576	0,513	0,509	0,836	0,550	Met
9	0,641	0,562	0,563	0,770	0,540	Met
10	0,701	0,514	0,694	0,700	0,553	Met
11	0,719	0,515	0,505	0,731	0,535	Met
12	0,693	0,520	0,557	0,721	0,528	Met
13		0,521	0,594		0,520	Met
14		0,654	0,600		0,523	Met
15		0,543	0,546		0,571	Met
16		0,545	0,549		0,510	Met
17		0,524			0,517	Met
18					0,512	Met
19					0,557	Met
20					0,534	Met

Source: WarpPls processed data, 2025

Based on the results of the convergent validity test loading factor shown in table 1, a decision is given based on the criteria if the loading factor > 0.50, it meets convergent validity (Ghozali, 2020). It can be seen in the table above that all statement items for the Objectivity Variable (X1), Competence (X2), Independence (X3), Internal Audit Effectiveness (Y) and Management Support (Z) meet the loading factor criteria, namely with a value > 0.05.

Discriminant Validity

The rule of thumb for cross-loading on discriminant validity is > 0.7 in one variable. The rule of thumb for AVE root is > 0.5, but if the rule of thumb does not reach > 0.5, the results can still be used because the convergent validity results have obtained valid



results. The AVE root is used to compare each construct with the correlation between the construct and other constructs in the model (Ghozali, 2020).

Table 2 : Correlations among I. vs. with sq. rts. of AVEs

	X1	X2	X3	Y	Z	Z*X1	Z*X2	Z*X3
X1	(0,683)	-0,150	-0,004	0,094	0,029	0,098	-0,071	-0,184
X2	-0,150	(0,564)	0,557	0,300	0,015	-0,095	0,036	0,259
X3	-0,004	0,557	(0,582)	0,235	-0,118	-0,224	0,235	0,110
Y	0,094	0,300	0,235	(0,755)	0,188	0,252	0,071	0,159
Z	0,029	0,015	-0,118	0,188	(0,543)	0,219	-0,064	0,070
Z*X1	0,098	-0,095	-0,224	0,252	0,219	(1,000)	-0,137	0,054
Z*X2	-0,071	0,036	0,235	0,071	-0,064	-0,137	(1,000)	0,493
Z*X3	-0,184	0,259	0,110	0,159	0,070	0,054	0,493	(1,000)

Source: WarpPls processed data, 2025

The AVE root value of each variable is higher than the correlation between the construct and other constructs, so it can be concluded that all statement items for each variable Objektivitas (X1), Kompetensi (X2), Independensi (X3), Efektivitas Audit Internal (Y) dan Dukungan Manajemen (Z) are declared valid, or discriminant validity has been met.

Reliabilitas Data

The reliability of data measuring a construct can be evaluated with two types of measures, namely Composite Reliability and Cronbach's Alpha (Ghozali, 2021). In the Composite Reliability and Cronbach's Alpha tests, the expected value is > 0.7 for all constructs (Sholihin & Ratmono, 2021).

Table 3: Data Reliability Test Results

	X1	X2	X3	Y	Z	Z*X1	Z*X2	Z*X3
Composite Reliability	0,913	0,887	0,890	0,941	0,893	1.000	1.000	1.000
Cronbach' Alpha	0,895	0,865	0,868	0,931	0,874	1.000	1.000	1.000

Source: WarpPls processed data, 2025



Based on the composite reliability results shown in table 3, it can be seen that all of the variables above have composite reliability values and Cronbach's alpha coefficients higher than 0.7 so that they meet the composite reliability criteria.

Inner Model

Inner model evaluation includes goodness of fit (model fit test). In determining goodness of fit, it can be determined in 2 (two) ways, namely R squared, Q squared analysis and general result output analysis (APC, ARS, AARS, AVIF, AFVIF, Gof, SPR, RSCR, SSR and NLBCDR).

Table 4 : Model Fit Test Results

Num	Model Fit and Quality Indices	Criteria Fit	Analysis Result	Description
1	Average Path Coefficient (APC)	$P < 0,05$	0,209($P = 0,011$)	Met
2	Average R-Squared (ARS)	$P < 0,05$	0,372 ($P < 0,001$)	Met
3	Average Adjusted R-Squared (AARS)	$P < 0,05$	0,324 ($P < 0,001$)	Met
4	Average block VIF (AVIF)	Accepted if ≤ 5 Ideal $\leq 3,3$	1,379	Ideal
5	Average full collinearity VIF (AFVIF)	Accepted if ≤ 5 Ideal $\leq 3,3$	1,415	Ideal
6	Tenenhaus GoF (GoF)	Small $\geq 0,1$, Middle $\geq 0,25$, Big $\geq 0,36$	0,482	Big
7	Simpson's paradox ratio (SPR)	Accepted if ≥ 0.7 Ideal 1	1	Accepted
8	R-Squared Contribution Ratio (RSCR)	Accepted if $\geq 0,9$ Ideal = 1	1	Accepted
9	Statistical Suppression Ration (SSR)	Accepted if $\geq 0,7$	0,833	Accepted
10	Non Linear Bivariate Causality Direction Ratio (NLBCDR)	Accepted if $\geq 0,7$	0,750	Accepted

Source: WarpPIs processed data, 2025



Based on the results of the fit model test displayed in table 4, it can be seen that the APC value of 0.209 $P = 0.018$, ARS of 0.372 $P = <0.001$, and AARS of 0.324 $P = <0.001$ have met the criteria in the fit model test, namely $P < 0.05$. For AVIF and AFVIF, they have reached the ideal category with values of 1.379 and 1.415. The GoF value falls into the large category, namely 0.482, the SPR, RSCR and SSR values are accepted and reach the ideal level with values of 1, 1 and 0.833 respectively. Finally, NLBCDR with a value of 0.750 is declared acceptable because it has passed the minimum number, which is for $NLBCDR \geq 0.7$.

R-Squared (R^2)

Table 5 : R-Squared Test Results

	X1	X2	X3	Y	Z	Z*X1	Z*X2	Z*X3
R-squared				0,372				

Source: WarpPls processed data, 2025

The results of the R-Squared test are described in table 4.20 In this table there is a value of 0.372 which, if percented to 37.2%, indicates that the Internal Audit Effectiveness variable can be explained by Objectivity, Competence, Independence, Management Support and Moderation Interaction between Management Support and other exogenous variables by 37.2% (moderate). While the remaining 62.8% is explained by other variables / indicators outside the study.

Q-Squared (Q^2)

Table 6 : Q-Squared Test Results

	X1	X2	X3	Y	Z	Z*X1	Z*X2	Z*X3
Q-squared				0,386				

Source: WarpPls processed data, 2025

The Q^2 value must have a value greater than 0 ($Q^2 > 0$) (Ghozali & Latan, 2015). Based on table 4.21 which shows the Q-squared test results of 0.386, which is greater than 0.36. So it can be stated that Q^2 is accepted and has a large predictive capability.

Hypothesis Test

Hypothesis testing uses path values and path coefficients in determining the effect of objectivity variables (X1), competence (X2), independence (X3) and management



support (Z) on internal audit effectiveness (Y). The effect of the relationship between exogenous, endogenous and moderating variables on p-value is tested for each hypothesis.

Table 7: Path Value and P-Value Test Results

Num	Relationship Variables	between	Path Coefficients	p-value	Description
1	Objectivity	Effectiveness of Internal Audit	0,250	0,008	Significant positive effect
2	Compentency	Effectiveness of Internal Audit	0,333	<0,001	Significant positive effect
3	Independence	Effectiveness of Internal Audit	0,187	0,037	Significant positive effect
4	Z*X1	Effectiveness of Internal Audit	0,399	<0,001	Significantly moderates and strengthens the influence of X1 to Y
5	Z*X2	Effectiveness of Internal Audit	0,050	0,323	Does not moderate X2 to Y
6	Z*X3	Effectiveness of Internal Audit	0,034	0,375	Does not moderate X2 to Y

Source: WarpPls processed data, 2025

The following interpretation explanation can be obtained from the results of the previous hypothesis test conducted using WarpPls 8.0 software. explained below:

1) The Effect of Objectivity (X1) on Internal Audit Effectiveness (Y)

The test results show a path coefficients value of 0.250 and a p-value <0.008, this value is smaller than 0.05, which indicates that objectivity has a significant effect on internal audit effectiveness so that H1 is accepted. Based on the value of path coefficients, this influence has a positive direction.



2) The Effect of Competence (X2) on Internal Audit Effectiveness (Y)

The results of hypothesis testing state that the path coefficients have a value of 0.333 with a p-value of <0.001 . From these results, it states that the p-value <0.05 so that H2 is accepted, in other words, competence has a significant effect on internal audit effectiveness. Based on the value of path coefficients, this influence has a positive direction.

3) The Effect of Independence (X3) on Internal Audit Effectiveness (Y)

The test results state that the path coefficients value is 0.187 and the p-value is 0.037. The p-value <0.05 so it can be concluded that H3 is accepted, namely independence has a significant effect on internal audit effectiveness. Based on the value of the path coefficients, this influence has a positive direction.

4) Management Support (Z) Moderates the Effect of Objectivity (X1) on Internal Audit Effectiveness (Y)

The findings from the test results show that the path coefficient has a value of 0.339 and the p-value is <0.001 . P-value <0.05 so it can be concluded that H4 is accepted, namely management support moderates the effect of objectivity on internal audit effectiveness. Based on the value of the path coefficients, management support strengthens the relationship between X1 and Y.

5) Management Support (Z) Moderates the Effect of Competence (X2) on Internal Audit Effectiveness (Y)

The findings from the test results show that the path coefficient has a value of 0.050 and a p-value of 0.323. P-value > 0.05 so it can be concluded that H5 is rejected, namely management support does not moderate the effect of competence on internal audit effectiveness.

6) Management Support (Z) Moderates the Effect of Independence (X3) on Internal Audit Effectiveness (Y)

The findings from the test results show that the path coefficient has a value of 0.034 and a p-value of 0.375. P-value > 0.05 so it can be concluded that H6 is rejected, namely management support does not moderate the effect of independence on internal audit effectiveness.

DISCUSSION

The Effect of Objectivity on Internal Audit Effectiveness

Based on the results of hypothesis testing, the objectivity variable has a significant and positive effect on internal audit effectiveness, with a path coefficient of 0.250 and a

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p-value of 0.008 (below 0.05). This means that the higher the objectivity of the auditors, the more effective the internal audit carried out at the Inspectorate of Jambi Province.

Objectivity reflects a neutral attitude and is free from conflicts of interest, so that auditors can work professionally. This finding is supported by the Theory of Planned Behavior (TPB), especially in the aspect of perceived behavioral control, which explains that auditors who have high self-control will be better able to carry out audits effectively.

Objectivity is also in line with the values of professionalism and professional norms, thus encouraging accountable and quality audits. This finding is consistent with previous research by Sirajuddin et al. (2020) and Novranggi & Sunardi (2019), which show that objectivity supports internal audit effectiveness. Therefore, it is important for organizations to strengthen auditor objectivity through training, independent supervision, and a supportive work environment.

The Effect of Competence on Internal Audit Effectiveness

The results of hypothesis testing show that the competency variable has a significant and positive effect on the effectiveness of internal audit at the Jambi Provincial Inspectorate, with a path coefficient of 0.333 and p-value <0.001. This means that the higher the competence of the auditors, the more effective the internal audit will be.

Competence includes understanding audit standards, regulations, technical skills, and work experience. Competent auditors are able to analyze risks and provide appropriate recommendations. This finding is in accordance with the Theory of Planned Behavior (TPB), where competence is included in the aspects of perceived behavioral control and attitude towards the behavior, which affect the auditor's intention and ability to carry out audits effectively and professionally.

This research is reinforced by the findings of Gamayuni (2018) and Yusup et al. (2024), which emphasize the importance of competence in improving the function and effectiveness of internal audit. Therefore, increasing auditor competence through training and professional development needs to be carried out continuously.

The Effect of Independence on Internal Audit Effectiveness

The results of hypothesis testing show that auditor independence has a significant and positive effect on the effectiveness of internal audits at the Inspectorate of Jambi Province, with a path coefficient of 0.187 and a p-value of 0.037. This means that the higher the auditor's independence, the more effective the implementation of internal audits.



Independence reflects the auditor's ability to be objective, free from the influence of other parties, and make impartial decisions. Independent auditors can deliver audit results honestly and based on valid evidence. This finding is in line with the Theory of Planned Behavior (TPB), especially the subjective norms and perceived behavioral control aspects, which show that awareness of ethical norms and work environment support can encourage auditors to act independently and professionally.

This research is consistent with the findings of Salsabila et al. (2023), Setiowati et al. (2023), and Khanam (2024), which state that independence is an important factor in improving internal audit effectiveness. Therefore, there needs to be a continuous effort from the Inspectorate to maintain and strengthen auditor independence through an organizational structure, policies, and work culture that support internal audit effectiveness.

Management Support Moderates Effect of Objectivity on Internal Auditing Effectiveness

The results of hypothesis testing show that management support significantly moderates the effect of auditor objectivity on internal audit effectiveness at the Jambi Provincial Inspectorate, with a path coefficient of 0.339 and p-value <0.001. This means that the stronger the management support, the greater the positive effect of objectivity on internal audit effectiveness.

Management support includes providing resources, recognizing independence, accessing information, and following up on audit results. This support strengthens the professional and objective attitude of auditors. This finding is in line with the Theory of Planned Behavior (TPB), specifically the subjective norm and perceived behavioral control aspects. Management support becomes a social norm that strengthens the auditor's intention to remain objective and increases the auditor's confidence in carrying out the audit effectively.

These results strengthen previous research by Poltak et al. (2019), Novranggi & Sunardi (2019) and Frizky et al. (2019), which state that management support has an important role in increasing the effectiveness of internal audit. Therefore, the Inspectorate needs to build an organizational culture that is consistent in providing real support for internal auditors.



Management Support Moderates the Effect of Competence on Internal Audit Effectiveness

The results of hypothesis testing show that management support is not significant in moderating the effect of auditor competence on internal audit effectiveness, with a path coefficient of 0.050 and a p-value of 0.323 (> 0.05). This means that H5 is rejected.

This finding indicates that the level of auditor competence is strong enough to improve audit effectiveness, without being significantly influenced by management support. Auditors who have good knowledge, skills, and experience are able to carry out audits independently and professionally. Within the Theory of Planned Behavior (TPB) framework, this result reflects that auditors' perceived behavioral control of their own abilities is more dominant, so external support becomes less relevant.

However, this result is also a note for management that the form of support provided may not be on target. In the future, it is necessary to re-evaluate so that management support can truly strengthen auditor competency development and contribute to the effectiveness of internal audit.

Management Support Moderates the Effect of Independence on Internal Audit Effectiveness

The test results show that management support does not significantly moderate the effect of auditor independence on internal audit effectiveness, with a path coefficient value of 0.034 and a p-value of 0.375 (> 0.05). Thus, H6 is rejected.

This finding implies that management support neither strengthens nor weakens the relationship between independence and audit effectiveness. Independence seems to be an internal attribute and inherent in the professionalism of auditors, so it is not much influenced by external factors such as managerial support. Within the framework of the Theory of Planned Behavior (TPB), this reflects that the attitudes and behavioral intentions of auditors in maintaining independence have been strongly formed, so external support does not moderate the effect.

However, this finding signals that management support may not have been strategic, such as creating protection against intervention, guaranteeing auditor independence, and an organizational structure that supports independence. Therefore, it is necessary to evaluate the form and substance of the support provided so that it has more impact on the independent and effective conduct of audits.



CONCLUSIONS

Based on the results of the analysis of the six hypotheses in this study regarding the Effect of Objectivity, Competence, and Independence on Internal Audit Effectiveness with Management Support as a Moderating Variable at the Jambi Provincial Inspectorate, it can be concluded that auditor objectivity, competence, and independence have a significant positive effect on internal audit effectiveness. This shows that the higher the three aspects are owned by the auditor, the more effective the internal audit will be. Management support is proven to moderate and strengthen the effect of objectivity on internal audit effectiveness, but has no effect as a moderator in the relationship between competence and independence with audit effectiveness. Thus, management support acts as an external factor that strengthens the importance of objectivity, but does not affect the direct influence of competence and independence. Overall, the results of this study confirm that internal audit effectiveness is strongly influenced by the quality of individual auditors, especially objectivity, whose influence can be strengthened by the support of management.

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