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ARTÍCULO

The Information Quality Impact on Internal Audit Innovation: Case Study in Indonesia's Public Service Agencies

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Abstract: This study intends to quantify the relationship between information quality (IQ) and internal audit innovation (IAI) in Indonesian public service agencies (PSA). This quantitative study surveyed 102 public sector organizations with 288 internal auditors and analyzed data using the Structural Equation Modelling technique. The data were then processed with Lisrel 8.8 statistical software. The results of the study indicated that IQ contributed to the growth of audit innovation within public service organizations' internal audit departments (IAD). In addition, the accuracy, completeness, and timeliness of the information available to support internal audit can enhance innovation, and the influences of these IQ dimensions are extremely significant, particularly on innovation relating to the application of risk-based internal audit, technology-based audit techniques, and agile auditing dimensions. The study will demonstrate, through a rigorous testing phase, that the overall role of IQ can stimulate the improvement of IAI in Indonesian public service organizations.

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1. Introduction

Government investment in the public sector, particularly in education, health, and infrastructure, contributes favorably to economic growth in Indonesia (Widarni et al., 2021). Given the importance of the public sector to the economy, it is not unexpected that numerous policies have been devised to stimulate innovation in the public sector to increase productivity, service efficiency, and the quality of public services. Following the measurement revolution in the private sector, the public sector has engaged in various innovative initiatives on a broad scale (Arundel et al., 2019). According to Government Regulation No. 23 of 2005, the public service agency/PSA is an institution within the government's purview that attempts to deliver goods/services to the public while prioritizing efficiency and productivity over income. Chowdhury et al. (2019) asserted that public service agency enables government work units to provide public services more effectively, as established in other nations. Presently, 244 public service agencies in several service categories, including education, health, and area management, exist outside of the local region.

Lapuente et al. (2020) noted that the nature of state financial planning is shifting from traditional to performance-based, which supports the administration's reform goal. It is supported by Alshahrani et al. (2022), who say that the public service agency is a reform of public service institutions because it employs the flexible new public management (NPM) paradigm, notably in financial management. In addition, even though there is a more contemporary notion, i.e., new public governance (NPG), emerging countries must prove the use of NPM before adopting NPG. Thus, using the NPM concept necessitates innovation's credibility. The PS has a long history of innovation, encompassing three types: innovation in optimizing structures, organizational procedures, and the application of technology.

Nonetheless, there is still much to learn about innovation, including what tactics might be used to provide innovation's benefits and its long-term effects (Agostino et al., 2022). This innovation applies to all organizational operations, including internal audits. Therefore, public service innovations, such as public service agencies, are intriguing to examine. Regrettably, the research on PSA innovation is still sparse, and there is no literature on its audit role.

In the Summary of Semester Examination Results (IHPS) I published by the Audit Board of Indonesia during the past four years, shortcomings in the central and regional governments' financial reporting process's basic control structure recurred from year to year (Al-Okaily et al., 2022). Included among the reoccurring issues was a deficient accounting and reporting control system. In 2017, there were 152 inaccurate recordings, 167 in 2018, 232 in 2019, and 207 in 2020. This tendency indicates that the financial statements of the central and municipal governments still contain reoccurring issues. In addition to a reoccurring problem with internal control, BLU must also cope with pandemic-related external pressure. In this instance, the government has taken exceptional measures to address the issue's immediate and long-term consequences. At the micro level, BLU's management and auditors must take the required measures to ensure the organization's survival. Auditors must also develop new auditing techniques for the COVID-19 program and its executions (Felcio et al., 2021).

In the private sector, audit innovation is most found in external audits with superior resources, particularly in global audit companies. They rely heavily on technological innovation for their external audit requirements, such as EY Digital Audit/EY Helix, KPMG Clara, etc. In addition, they produce solutions for their internal audit services; EY calls its EY-VIA (Virtual Internal Audit), while Deloitte has introduced Deloitte Omnia. In practice, several internal audit departments co-source or even wholly outsource their internal audit function to a public accounting firm or consulting service provider. Yet, there is insufficient research on internal audit innovation (IAI), and audit innovation drivers are rarely investigated. Desouza et al. (2020) attempted to identify, describe, and categorize the impact of information sources on internal audit innovation. Klochan et al. (2021) advised scholars to bridge the gap between academic theory and practical abilities by challenging the concept that the independent auditor cannot think creatively or improve. It also suggests that auditing investigators examine audit operations and become more involved in IAI-supporting procedures.

Prior research studied the impact of human resource quality, leadership style, organizational culture, information technology, the internal audit department (IAD), and organizational commitment on the PSA work unit's performance in the education sector. The results of their study revealed a favorable association between the usage of information technology and organizational performance. However, the IAD (internal audit department) function had no effect on performance. In this study, the researchers investigate the role of intelligence quotient (IQ) in IAI to understand better what factors can improve internal audits. Thus, it is essential to research the relationship between IQ and innovation, given that inventions, particularly in the government's internal audit environment, must be adaptable to upcoming changes and problems. This study examines the significant effects of various IQ factors on innovation processes, with internal audit as the research object. This research also intends to expand internal audit and innovation-related process innovation research. In the overall design of the research framework for this study, the researchers mention leadership, culture, and competency as other characteristics influencing the IAI. In addition, this study focuses solely on the influence of IQ on IAI.

2. Literature Review

2.1 Information Quality (IQ)

The generally accepted definition of intelligence quotient is the "usability" of data or knowledge for its users (Dewi et al., 2019). Fitness for use indicates a user-centered perspective of IQ difficulties associated with a specific task and reflects that "usage" might vary depending on the context. According to Kertarajasa et al. (2019), poor data quality has a significant social and economic impact. On the other hand, IQ will assist firms in identifying needs, directing services according to objectives, and achieving daily job efficiency. Inadequate IQ will also directly impact originality, timeliness, and the quality of innovation implementation. Due to the lack of quality measurements for content information (Agyei-Mensah, 2019) and the features of the data itself, such as volume, variety, and pace, IQ is frequently the most significant challenge intellectual workers encounter in organizational environments. As a result, information is crucial to the organization's performance as it contributes to fulfilling the quality requirement (Beatrix, 2022).

Furthermore, Albitar et al. (2020) noted that IQ dimensions include relevance, timeliness, accuracy, verifiability, completeness, and summary. Muslim et al. (2020) added precision, timeliness, significance, and comprehensiveness to the list of IQ aspects. By incorporating nearly all current dimensions, Khudhair et al. (2019) created a more inclusive IQ dimension that included accessible, accurate, complete, inexpensive, flexible, relevant, reliable, secure, easy, fast, and verifiable. Then, material and data can be classified as quality

if they meet operational requirements and facilitate decision-making and planning (Kend & Nguyen, 2020). Hamdam et al. (2022) added determining factor: meeting or surpassing customer expectations. Unfortunately, the deciding factors given by the two previous studies are still too broad, making it challenging to utilize them to determine the quality of information and data (Pizzi et al., 2021). Thus, defining the characteristics that serve as the basis for IQ measurement is essential.

Moreover, there are a lot of studies on the advantages of IQ. Krieger et al. (2021) analyzed the effect of enterprise systems on intelligence quotient (IQ) and underlined the necessity for IQ to enhance conclusion-making and increase managers' confidence in their ability to make forecasts (forecast). In other research, IQ was found to improve the quality of internal control, which decreased the cost of capital and increased access to funds. In addition, Lamba et al. (2020) stated that internal intelligence could assist businesses in obtaining a considerably lower effective tax rate.

Thus, seven indicators were employed to quantify IQ in this study: relevance, accuracy, timeliness, completeness, interpretability, objectivity, and accessibility.

2.2 Internal Audit Theory

Adams (1994) argued that agency theory not only helps to explain and anticipate the existence of internal audits but also helps to explain the role and responsibilities assigned to internal auditors by the company and predicts how the IA function would be affected by organizational change. The Theory of Transaction Cost Economics, a version of agency theory, can give a conceptual framework for internal audits. The researchers took this into account when identifying the determinants and dimensions of the IAI, particularly given that the research framework was designed to address the performance of the internal audit function in response to the central theme of Transaction Cost Economics, which is to maximize shareholder value through efficiency and profitability. Given those mentioned above, this research aligns with the progression of internal audit theory; however, leading practices and accumulated experiences were employed to build public-sector IAI measures.

2.3 Innovation Theory

Innovation is described by Damanpour (1991) as the development and adaptation of creative ideas within companies. According to Nohria and Gulati (1996), innovation is identified more broadly by legislation, structures, procedures, processes, or market prospects that the organization considers novel. In addition, information is seen as an innovation-determining factor (Lapp, 1997). Then, Johannessen et al. (2001) concluded that nearly every definition of innovation emphasizes the concept of novelty (new products, new services, new methods, and others). Innovation may also be defined as incorporating results into an organization's operating procedures to create new goods and systems (Castka et al., 2020). That is consistent with research conducted by Christ et al. (2021), which explains that innovation is viewed as a crucial factor that aids in the growth of businesses through difficult and essential times. In addition, businesses will be better equipped to meet consumer demands and develop innovative new capabilities, allowing them to function effectively, increase operational efficiency, and improve service quality (Salijeni et al., 2019). In addition, innovation can occur at the level of an economy, particular industries, a holding company, a corporation, and even a working unit. Frishammar et al. (2019) conducted one of the studies on innovation at the level of the working unit. There are numerous working units in an organization; in addition to those under major activities, there are working units under supporting activities, such as the Internal Audit Department (IAD). Sheehan explained that transformational leadership significantly impacts the inventiveness of working units. In this study, the operating team is the internal audit department.

The ability of businesses to implement procedures and technology was one of Refaat et al. (2019) Henawy's primary emphases on numerous aspects of success in essential sectors. In addition, they noted that while the administration of innovative products has profited from tremendous theoretical advancement, there is still a shortage of knowledge regarding how organizations become process pioneers and why so many fail to do so. Their investigation centered on how organizations' success in adopting original series, supply chain, and management practices differ. It also investigated these discrepancies' causes, circumstances, and functional consequences. Internal auditing shall be considered an administrative function under this title.

2.4 Internal Audit Innovations

Xiao et al. (2020) did a study to identify, define, and categorize the impact of information sources on internal audit innovation. The study found that management reviews and internal audit functions are crucial innovation-promoting variables. Industry societies are a significant external factor that influences a company's innovativeness. The most obvious instance is when organizations with exceptional absorption skills intentionally breach the regulations to develop by using the knowledge of technical institutes and ICT specialists.

Many publications from prestigious firms, like Munoko et al. (2020), have highlighted the significance of innovation in internal audits. Siew et al. (2020) noted that innovation facilitates improved, more efficient, and speedier performance in all audit operations. Hence, audit innovation can also be achieved through technological change, digitalization, boosting the quality of human resources, a collaborative approach, and a future-oriented mindset (Sattar et al., 2020).

In addition, Kafetzopoulos et al. (2019) stressed the need for IAD to re-calibrate for potential long-term complexity and uncertainty. IAD is specifically tasked to monitor the number of emerging threats the company confronts. Audit functions utilizing modern technologies and increasing automation can accelerate audit cycles and improve reporting timeliness. Similarly, the IAD must use modern analytics to identify risks in real-time and promptly update audit plans and scope. Due to the epidemic's effects, the IAD requires new tactics, processes, and novel tools and skill sets during the pandemic.

Based on previous research on IAI (Manita et al., 2020), understanding trends and highlights from leading organization publications, the current researchers employed four dimensions for this study: auditing integration, technology-based audit technique, risk-based internal audit, and agile auditing.

2.5 Information Quality and Internal Audit Innovation

Considering performance and significance, Chang et al. (2019) studied the IQ factors that influence innovation management and found four IQ dimensions: timeliness, interpretability, coherence, and completeness. Al-Hakim remarked that information is shared with organizational decision-makers and other associated parties to measure, modify, or formulate, control operations, and address problems. With the expansion in data collecting and storage within an organization and data retrieval for commercial objectives, the resulting IQ is also growing significantly as businesses increasingly rely on the information. Harrison et al. (2020) said innovation and data quality are closely associated. Several criteria must be met by information utilized in decision-making. If the IQ obtained is insufficient, it will impede decision-making and innovation.

Subsequently, Chege et al. (2020) found that IQ, defined as accessible, accurate, and timely information within an organization, positively correlates with innovation and is a critical element influencing innovation results. The high IQ suggests that the organization has rules and procedures that encourage data gathering, storage, and sharing. In this study, the term "internal" limits the quality of information within the firm, but the significance of the intelligence quotient on creativity stays the same. Except for the previous research on the impact of IQ on innovation, there has never been any coverage of IAI. This study investigates this relationship and widens the range of topics where IQ has an effect. Current research hypothesizes, based on this literature;

H1: There is an effect of IQ on IAI.

3. Methodology

This study selected seven IQ factors: correctness, objectivity, relevance, timeliness, completeness, interpretability, and accessibility. These variables were selected based on prior research findings (Huang et al., 2019) and encompass all categories: intrinsic, contextual, representational, and accessibility (Wang et al., 1996). The intrinsic category was defined by precision and objectivity, whereas the contextual category was characterized by timeliness, completeness, and relevance. The remaining categories, interpretability, and accessibility, each had one representative. In the meantime, coherence was eliminated because the researchers chose "interpretability" under "representational."

As for IAI, based on the limited literature available (Christ et al., 2019; Sumritsakun et al., 2009) and the researchers' accumulated knowledge from the groundwork of internal audit professionals, the researchers were able to identify and construct relevant dimensions for this research, including audit integration, technology-based audit techniques (TBAT), risk-based internal audit (RBIA), and agile auditing (AA). This quantitative study surveyed 102 Indonesian public service agencies (PSAs) with 288 respondents from the IAD and audit committee. A web-based questionnaire was utilized to collect the data. The minimum sample size was calculated using the Slovin formula. The sampling procedure uses the method of stratified random sampling. The research data were evaluated using an inferential statistical method and Structural Equation Modeling (SEM) technical analysis. The data were subsequently processed with the help of Lisrel 8.8 statistical software.

4. Data Analysis and Findings

4.1 Respondent Profile

This study has received 288 replies from the IAD and audit committee. They consisted of 91 chairpersons and 197 members. 7% were diploma holders, 37% had bachelor's degree holders, 49% were masters, and 8% had Ph.D. degrees. Table 1 presents the descriptive profile of the respondents.

Table 1. Demographics of Research Respondents

PSA Type	**Total**	**%**	**Age**	**Total**	**%**
Education	52	51%	< 30 years	27	9%
Health	38	37%	30 – 40 years	93	32%
Area	3	3%	40 – 50 years	90	31%
Fund manager	2	2%	> 50 years	78	27%
Other service goods	7	7%	**Total**	**288**	**100%**
Total	**102**	**100%**			
Position	**Total**	**%**	**Years of service**	**Total**	**%**
Chairman	91	32%	< 5 years	41	14%
Member	197	68%	5 – 10 years	45	16%
Total	**288**	**100%**	10 – 15 years	68	24%
Education	**Total**	**%**	> 15 years	134	47%
Diploma	19	7%	**Total**	**288**	**100%**
Bachelor's degree (S1)	107	37%			
Masters (S2)	140	49%			
Doctoral (S3)	22	8%			
Total	**288**	**100%**			

Source: Research Results

4.2 Descriptive Analysis

This study's examination of variables utilized a mean score classified into six interval scales. This research variable had an excellent mean score, with a standard deviation below 1 (see Table 2). With good criteria, the mean IQ score was 4.75 on a scale of 6, and the standard deviation was 0.70. Nonetheless, there were still 20.77 percent of improvement opportunities to enhance the quality of information presented in the work units of public service agencies, particularly concerning indices of objectivity and information accessibility. The IAI variable had a mean score of 5.01 on a 6-point scale and a standard deviation of 0.59. It indicates that the implementation of IAI has been successful. However, there was still a 16.50% improvement area, particularly in the "auditing integration" indicator, which is an effort to integrate various internal audit procedures and compliance in audit activities to achieve more effective and efficient audit objectives, and the "agile auditing" indicator, which is an effort to increase the efficiency of complex audits by parallelizing tasks, eliminating or mitigating bottlenecks, and dividing time for tasks in proportion to the complexity of the audit.

Table 2. Descriptive Statistics

NO	**Variable**	**Score**	**Deviation**	**GAP**	**Criteria**
1	INFORMATION QUALITY [IQ]	4.75	0.70	20.77%	Good
2	INTERNAL AUDIT INNOVATION [IAI]	5.01	0.59	16.50%	Very good

Score 1.00 - 2.25: Less good; Score 2.26 - 3.50: Enough; Score 3.51 - 4.75: Good; Score 4.76 - 6.0: Very good
Source: Research Results

4.3 Validity Test Results for Research Instrument

Estimating the measurement model is to determine the validity of the employed research indicators and whether or not they may be deemed valid. This study's validity test (see Table 3) revealed the loading factor value of numerous indicators. For consecutive indicators [IQ1; IQ2; IQ3; IQ4; IQ6; IQ7; IQ8], the values for the variable loading component IQ were [0.88; 0.94;

0.96; 0.94; 0.91; 0.86; 0.88]. Similarly, the IAI variable's loading factor values for indicators [AI; TAB; RBIA; AA] were [0.81; 0.94; 0.97; 0.88]. These data indicate that the loading factor value for each indication was more significant than 0.50. Consequently, it can be stated that these indicators accurately measured the variables IQ and IAI.

Table 3. Instrument Validity Test

Variable	Indicators	Code	Critical loading factors	Estimation loading factors	Result
INFORMATION QUALITY (IQ)	Relevance	IQ1	0.50	0.87	Valid
	Accurate	IQ2	0.50	0.94	Valid
	Timeliness	IQ3	0.50	0.96	Valid
	Completeness	IQ4	0.50	0.95	Valid
	Interpretability	IQ5	0.50	0.90	Valid
	Objectivity	IQ6	0.50	0.91	Valid
	Accessibility	IQ7	0.50	0.85	Valid
INTERNAL AUDIT INNOVATION (IAI)	Auditing integration	AI	0.50	0.57	Valid
	Technology-based audit technique	TABT	0.50	0.94	Valid
	Risk-based internal audit	RBIA	0.50	0.97	Valid
	Agile auditing (AA)	AA	0.50	0.96	Valid

Source: Research Results

4.4 Model Fit Test

Before assessing the structural model in SEM analysis, the model in the study should be evaluated for Goodness of Fit (GOFI). The model fit test aims to determine whether the proposed model fits the acquired data. The goodness-of-fit statistics model test findings are approved if eight of 10 indications are deemed very appropriate or if the absolute fit index of the chi-square value or RMSEA model is accepted (Hair Jr et al., 2014). According to the test findings (Table 4), the values of [NFI, NNFI, CFI, IFI, RFI] were [0.94; 0.95; 0.96; 0.96; 0.98], which is greater than or equal to 0.90. It indicates that the model was highly well-fitted.

In addition, the RMSEA value of 0.00000 was below 0.08, and the Chi-square value for the P-value of 1000 was more significant than 0.50. It implies that the model's fit was also deemed excellent for measuring a model's approximative fit in a population about estimates made. In addition, the model's SRMR value (0.021) was less than 0.05, indicating that the model was a perfect fit. In the meantime, [GFI; AGFI] values of [0.87; 0.89] were less than 0.90 and more significant than 0.80. Consequently, it was determined that the level of model fit was just modest. Therefore, it can be stated that the model developed for this study fits the data extremely well. Following the model was deemed acceptable, structural model testing was performed to test the hypothesis of this study.

Table 4. The Goodness of Fit Index Test Results

No	GOFI indicator	Critical value	Estimated value	Result
1	Chi-square	*p-value* ≥ .05	1.0000	Very fit
2	RMSEA	RMSEA ≤ .08	0.0000	Very fit
3	NFI	NFI ≥ .90	0.94	Very fit
4	NNFI	NNFI ≥ .90	0.95	Very fit
5	CFI	CFI ≥ .90	0.96	Very fit
6	IFI	IFI ≥ .90	0.96	Very fit
7	RFI	RFI ≥ .90	0.98	Very fit
8	SRMR	SRMR ≤ .05	0.021	Very fit
9	GFI	GFI ≥ .90	0.87	Moderately fit
10	AGFI	AGFI ≥ .90	0.89	Moderately fit

Source: Research Results

4.5 Hypothesis Test

Examining the loading factor value between latent variables, the researchers applied the SEM method to assess the research hypothesis by looking at the loading factor value. This study employed a confidence level of 95% and a margin of error of 5%. In evaluating the two-tail hypothesis, the t-count critical value was 1.96. The Lisrel measurement output (Figure 1) demonstrated that all tested hypotheses were accepted. Table 5 provides an overview of the findings of the hypothesis testing. In the meantime, the results of measuring Lisrel's path coefficient were included in the following formula:

IAI = 0.54*IQ, Errorvar. = 0.46, R^2 = 0.32

In the formula for the analysis of Model 1, it can be shown that 54% of IQ influenced IAI. In comparison, the remaining 46% was influenced by variables not investigated in this study. Statistically, the following can explain the test results: The first hypothesis (Figure 1, Figure 2, and Table 5) demonstrated that the path coefficient score of the IQ variable on the IAI was 8.31, which was more than the crucial threshold of 1.96. It indicates that H1 was accepted at the 95% confidence level and α= 5%. Thus, the coefficient of direct influence of IQ on IAI was statistically significant. Consequently, it is possible to accept the notion that IQ has a positive and significant effect on IAI in public service agencies.

4.6 The Effect of Information Quality on Internal Audit Innovation

This study determined that IQ had a 54% positive effect on innovation in IAI. These outcomes demonstrate that IQ could facilitate innovation in internal audits. Based on information theory, this is consistent with Côrte-Real et al.'s (2020) explanation that IQ affects innovation. This finding is also consistent with Sujana et al.'s (2020) suggestion that data (data and IQ) play a crucial part in creativity. Manita et al. (2020) revealed that the quality of information has a vital influence on innovation via cutting-edge technologies such as artificial intelligence (AI). In addition, a business could improve the quality of its essential information by enhancing its indicators and dimensions. For the IAD to innovate, the quality of information the system provides is a crucial factor. The IAD unit must also focus on IQ characteristics, such as relevance, accuracy, timeliness, completeness, and other critical dimensions, to continuously improve the quality of the information used to support audit innovation.

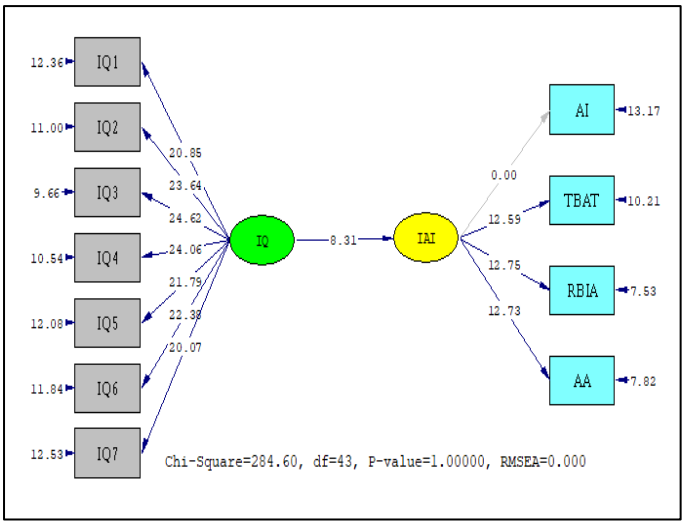

Figure 1. IQ Hypothesis Test Coefficient on IAI

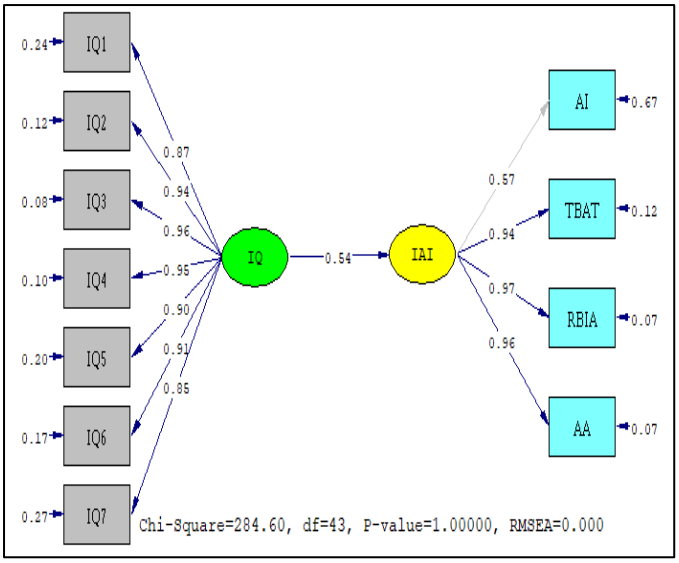

Figure 2. Coefficient of IQ path to IAI

Table 5. Hypothesis Test Results

Path	*t-Value*	Critical Value	Coefficient	Conclusion
IQ ¤ IAI	8.31	1.96	0.54	Accepted

Source: Research Results

5. Conclusion and Implications

IQ has a strong effect on inventiveness in internal audits. It was demonstrated by the IAD testing conducted in 102 PSAs in Indonesia. Yet, the research findings indicate that certain indications of the quality of PSA data should be enhanced. Accessibility and completeness of offered facts and information were also barriers in most PSAs. The IAD also had little trouble acquiring direct system access. In addition, IAD frequently received information regarding financial activities in the form of income and expenditure that was not real-time because most organizations still relied on traditional techniques. This finding affected the auditing process. In other words, access restrictions and data limits made it difficult for IAD to anticipate auditing concerns. These findings inform the management of PSAs that the IQ element is vital and must continue to be enhanced by adding supporting indicators and dimensions. IAD leaders must also consider essential factors such as relevancy, accuracy, timeliness, and comprehensiveness. It requires managerial fortitude to educate all employees about the significance of IQ, as its implementation is not straightforward.

In addition, there is an urgent need for study in intelligence quotient and audit innovation, with some caveats. Most accounting research utilized information quality metrics from a financial accounting perspective, limiting their applicability, influence, and benefits. This study encompassed a broad definition of the quality of information and was not confined to financial-related information alone. Non-financial reporting has become an essential concern for investors nowadays. Seldom is an accounting study conducted on the quality of the information in a broader context. Innovation is critical to a business climate characterized by volatility, uncertainty, complexity, adversity, and severe competition (VUCA). Thus, research on the relationship between intelligence and innovation is now pertinent due to the expanding significance of the accounting profession. The organization's transformation will also necessitate modifying the internal audit to adapt to new difficulties. Hence, innovation in the IAD is not merely a must; it will assist the IAD in remaining relevant to both its internal customers and external environment. Like other working units, internal audit must have its information systems, and its management must pay close attention to IQ dimensions to support the IA's commitment to ongoing innovation. Relevant IQ factors included originality, timeliness, completeness, accuracy, objectivity, interpretability, relevance, and accessibility in this study. The indicators were listed in the same order as the loading factor results.

This study contributes to the corpus of knowledge in ways not emphasized in the existing literature. This study's novel contribution to the body of knowledge is the conclusion that IQ has a considerable effect on IAI, as determined by the study. The study revealed that the quality of information is crucial for improving auditing jobs. Existing research has examined several perspectives on intelligence. However, this viewpoint is not discussed. Hence, the empirical outcomes of this study strongly supported the research hypothesis. In addition to theoretical perspectives, contemporary research outputs have practical applications. Secondly, the study indicated that the quality of information should be improved ethically to boost the audit's working performance. Auditing is the most important aspect; without sufficient information, auditing quality can be improved. In addition, the outcomes of this study might be viewed from a different angle, namely that auditing would be disrupted if the quality of the material was poor. Based on these theoretical and practical implications, this research is credible in the context of the body of knowledge. In this sense, the significance of this research for future academics and business practitioners cannot be ignored but can be taken seriously.

6. Limitations and Future Directions

Quantitative research is heavily dependent on the respondent's comprehension of the study object and the utilization of appropriate research instruments. Even though the research instrument was evaluated for validity and reliability, it was impossible to avoid bias in its completion. Another disadvantage of this study is that the researchers could not ensure that all questionnaire respondents understood each question. Even though the minimal sample size was met, it is required to expand the number of research samples in future studies to raise the relevance level. To strengthen confidence in the influence of IQ on IAI, it is also advised that this research model be re-examined at alternative loci, such as local government, because it has nearly the same behavior, i.e., the same government environment.

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