

The Effect of Independence, Professionalism, and Objectivity on Internal Audit Quality

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Abstract

International-scale garment manufacturing companies face increasing pressure to maintain product quality, operational compliance, business process efficiency, and consistency in internal audit standards. The declining achievement of internal audit results in the company may indicate that internal audit quality needs to be strengthened through auditor-related factors. This study aims to analyze the influence of independence, professionalism, and objectivity on internal audit quality at GG International Manufacturing Co., Ltd. This research employs a quantitative approach with an explanatory research design. The population of this study consists of internal auditors and parties involved in the internal audit process at GG International Manufacturing Co., Ltd. The sampling technique used is purposive sampling, with a total sample of 45 respondents. Primary data were collected through questionnaires, while secondary data were obtained from company documents and supporting literature. The data were analyzed using Partial Least Square-Structural Equation Modeling with the assistance of SmartPLS. The results indicate that independence, professionalism, and objectivity play positive roles in improving internal audit quality. Objectivity emerges as the most prominent factor, as auditors who are able to maintain impartiality, fairness, and evidence-based judgment can produce audits that are more accurate, reliable, and beneficial for the company. This study implies the importance of strengthening auditor independence, enhancing professionalism, and maintaining objectivity in the implementation of internal audits so that the audit function can support operational control, compliance, and company competitiveness.

Keywords: *objectivity, independence, professionalism, internal audit quality, internal audit, garment manufacturing.*

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INTRODUCTION

Garment manufacturing companies operating in a global business environment face increasing pressure to maintain product quality, delivery timeliness, operational efficiency, compliance with international standards, and business process sustainability. The garment industry is characterized by complex, labor-intensive, and multi-stage production processes involving cross-border supply chains. These characteristics make the industry vulnerable to operational risks, quality risks, procedural nonconformities, production delays, and weak compliance with company standards. Under these conditions, internal audit becomes an important instrument to ensure that operational activities are carried out in accordance with applicable policies, procedures, and regulations. Internal audit does not only function as a monitoring tool but also as an evaluative mechanism that helps companies improve the effectiveness of internal control, risk management, and corporate governance (Sumarlin, 2020). The urgency of this study is further strengthened by the fact that during the period 2023–2025, as well as the early achievement in January 2026, the average internal audit results of companies under GG International Manufacturing Co., Ltd. showed a declining trend

compared to previous years. This phenomenon indicates that internal audit quality has not been fully optimal, making it necessary to examine the factors that may influence it so that the internal audit function can support risk control, operational compliance, and improved company competitiveness.

GG International Manufacturing Co., Ltd. was selected as the research object because it is an international fashion manufacturing company headquartered in Seoul, South Korea, with operational networks in several countries, namely Indonesia, Vietnam, and Bangladesh. These characteristics distinguish GG International Manufacturing Co., Ltd. from local garment companies in general because the company must meet international quality standards, maintain production consistency across countries, manage a large workforce, and ensure compliance with uniform operational procedures across various production units. In addition, international garment companies face more complex risks because their production activities are influenced not only by internal company factors but also by global buyer demands, compliance audits, sustainability standards, and competition in the global fashion industry. Therefore, internal audit quality at GG International Manufacturing Co., Ltd. is an important aspect to examine, as internal audit results play a role in ensuring that control systems, production processes, and operational compliance function effectively in a competitive and cross-border business environment.

Internal audit quality is influenced by various factors, including auditor independence, professionalism, and objectivity. Independence refers to an attitude free from pressure, intervention, or influence from certain parties that may interfere with the auditor's ability to perform duties impartially. Independent internal auditors are better able to report audit findings honestly, openly, and in accordance with the company's actual conditions. The higher the auditor's independence, the greater the likelihood that the auditor will produce reliable and unbiased audit results (Khoerudin, 2022; Surya & Saleh, 2020). In addition to independence, professionalism also plays an important role in determining internal audit quality. Professionalism reflects the auditor's ability to perform duties based on expertise, responsibility, integrity, and compliance with professional standards (Irmayanti et al., 2021; Triono, 2021). Professional auditors are more careful in identifying risks, evaluating audit evidence, and providing improvement recommendations. Furthermore, objectivity is needed so that auditors can assess auditees fairly, impartially, and based on accountable evidence. Objectivity helps auditors maintain the accuracy of professional judgment, avoid bias, and produce audit reports that are accurate and trustworthy (Hanifah et al., 2024; Kumalatanggi et al., 2023; Nurasik & Dewi, 2020). Thus, independence, professionalism, and objectivity are closely related to internal audit quality because these three factors determine the extent to which auditors can work freely, competently, and impartially in producing audit findings and recommendations.

Although theoretically independence, professionalism, and objectivity are believed to play important roles in improving internal audit quality, previous studies have shown inconsistent findings. Sulastri et al. (2020) found that independence has a positive and significant effect on the quality of internal audit reports, while Mulyati and Nurul Hayat (2021) stated that auditor independence is needed in the process of collecting information and making audit decisions. However, Safri (2023) found that independence does not have a significant effect on audit quality. Regarding professionalism, Ferdiansah et al. (2023) and Ifanda and Syaiful (2024) found that professionalism has a significant effect on internal audit

quality, whereas Nisa Imami et al. (2021) found a different result, namely that professionalism does not have a significant effect on audit quality. Inconsistency is also evident in the objectivity variable. Azura et al. (2021) and Paranoan et al. (2023) showed that objectivity has a positive and significant effect on audit quality, while Panggabean and Pangaribuan (2022) found that objectivity has a negative and insignificant effect on audit quality. These differing findings indicate a research gap that needs to be re-examined, particularly by using a different research context, namely an international garment manufacturing company with higher operational complexity, quality demands, and compliance risks.

Based on the above explanation, the main research gap in this study lies in the inconsistency of previous findings regarding the influence of independence, professionalism, and objectivity on internal audit quality, as well as the limited number of studies examining these relationships in international garment manufacturing companies. The novelty of this study lies in the use of GG International Manufacturing Co., Ltd. as the research context, a multinational garment company with cross-border operational networks and international standard requirements, thereby offering an empirical perspective that differs from previous studies that were mostly conducted in the public sector, public accounting firms, or financial institutions. Theoretically, this study contributes to enriching the literature on the determinants of internal audit quality, particularly by examining auditor independence, professionalism, and objectivity in the context of the international garment manufacturing industry. Practically, this study is beneficial for company management in formulating strategies to improve internal audit quality, strengthen control systems, and enhance operational compliance. Therefore, the objective of this study is to analyze the influence of independence, professionalism, and objectivity on internal audit quality at GG International Manufacturing Co., Ltd., both as a basis for academic development and as a strategic recommendation for improving the effectiveness of the company's internal audit function.

LITERATURE REVIEW

Internal Audit Quality

Internal audit quality refers to the extent to which the internal audit function is able to produce audit processes, findings, conclusions, and recommendations that are objective, reliable, relevant, and beneficial for organizational improvement. A high-quality internal audit is not only oriented toward identifying errors, but also plays a role in providing added value to the organization through the evaluation of internal control effectiveness, risk management, and corporate governance. In the context of manufacturing companies, internal audit quality is particularly important because operational activities involve complex production processes, extensive resource utilization, and compliance with quality standards and work procedures.

Internal audit quality can be seen from the auditor's ability to conduct audits systematically, collect sufficient audit evidence, accurately identify deviations, and provide recommendations that can be followed up by management. The better the quality of internal audit, the greater its contribution to helping the organization prevent risks, improve control weaknesses, increase compliance, and support managerial decision-making. Therefore, internal audit quality is an important indicator in assessing the effectiveness of the company's internal control function.

In this study, internal audit quality is positioned as the dependent variable influenced by auditor independence, professionalism, and objectivity. These three factors are essential

because audit quality strongly depends on auditors' attitudes, competence, and integrity in carrying out audit assignments.

Internal Auditor Independence

Independence refers to an attitude that is free from pressure, intervention, personal interests, or influence from certain parties that may interfere with the auditor's judgment in performing audit duties. Independent internal auditors are able to assess organizational conditions honestly, impartially, and based on facts found during the audit process. Independence is a fundamental principle in auditing because auditors are required to provide objective assessments of the activities, work units, or business processes being examined.

Surya and Saleh (2020) explain that independence is a condition of being free from pressure or influence that may interfere with an auditor's ability to carry out responsibilities impartially. In the implementation of internal audit, independence enables auditors to report findings as they are, without being influenced by management interests or the audited parties. Thus, independence is not only related to the auditor's structural position, but also to the auditor's moral courage and integrity in revealing actual conditions.

Internal auditors with a high level of independence tend to produce more reliable audit reports because the audit process is conducted without pressure and conflicts of interest. Conversely, low independence may reduce audit quality because auditors may avoid certain findings, weaken recommendations, or prepare reports that do not fully reflect actual conditions. Therefore, independence is one of the important factors that determine internal audit quality.

Internal Auditor Professionalism

Internal auditor professionalism refers to the auditor's attitude and ability to perform duties based on expertise, responsibility, integrity, commitment to professional standards, and compliance with audit ethics. Professionalism reflects the extent to which auditors demonstrate seriousness in performing their work competently, carefully, and responsibly. Professional auditors not only understand audit techniques but are also able to apply professional judgment at every stage of the audit process.

Irmayanti et al. (2021) state that professionalism is a person's ability to carry out tasks based on expertise, responsibility, and commitment to professional values. In line with this, Triono (2021) explains that auditor professionalism is an internal strength that reflects the auditor's commitment to carrying out duties by upholding integrity and professional competence. In the context of internal audit, professionalism is reflected in the auditor's ability to plan audits, collect evidence, analyze findings, prepare reports, and provide relevant recommendations for organizational improvement.

High professionalism encourages auditors to work in accordance with audit standards, maintain the quality of the examination process, and avoid actions that may reduce audit credibility. Professional auditors are also committed to continuously improving their knowledge and skills in order to adapt to changes in the business environment, technology, and organizational risks. Therefore, professionalism is an important factor in improving internal audit quality, especially in international garment manufacturing companies that have high operational complexity and compliance standards.

Internal Auditor Objectivity

Objectivity is the auditor's mental attitude that is free from bias, partiality, conflicts of interest, and external influence in making audit judgments. Objective auditors base every audit conclusion on relevant, sufficient, and accountable evidence. Objectivity is one of the key principles in internal audit because audit results are used by management as a basis for evaluation, control, and decision-making.

Kumalatangi et al. (2023) state that objectivity is very important so that auditors can conduct audits fairly and are not influenced by requests from certain parties who have an interest in the audit results. Nurasik and Dewi (2020) explain that objectivity is the auditor's attitude in maintaining impartiality and freedom from the influence of any party so that the audit results produced are accurate and trustworthy. Meanwhile, Hanifah et al. (2024) emphasize that objectivity means not compromising professional judgment because of bias, conflicts of interest, or undue influence from others.

In internal audit, objectivity plays an important role in ensuring that auditors do not merely conduct formal examinations, but are also able to provide fair and balanced assessments of the audited conditions. Objective auditors are better able to identify control weaknesses, disclose deviations, and prepare recommendations that align with organizational needs. Thus, objectivity is an important factor that supports the creation of high-quality internal audits.

Hypothesis Development

The Effect of Independence on Internal Audit Quality

Auditor independence is one of the fundamental principles in internal audit because it determines the auditor's ability to provide assessments freely, honestly, and impartially. In the context of internal audit, auditors often operate within the same organizational environment as the audited parties, so potential pressure, close working relationships, and managerial interests may affect the quality of auditor judgment. Therefore, independence is essential to ensure that auditors are able to perform their duties based on facts and audit evidence, rather than pressure or the interests of certain parties.

Internal auditors with high independence are more willing to fully disclose audit findings, openly communicate control weaknesses, and provide improvement recommendations that reflect actual conditions. Independence also enables auditors to maintain the integrity of audit reports so that audit results can be trusted by management as a basis for decision-making. Conversely, auditors who lack independence tend to face limitations in disclosing findings, especially when such findings involve parties with authority or particular interests within the organization.

Empirically, Sulastri et al. (2020) found that independence has a positive and significant effect on the quality of internal audit reports. This finding indicates that the better the auditor's independence, the better the quality of the audit report produced. Mulyati and Nurul Hayat (2021) also emphasized that auditors must have the ability to collect the information needed for audit decision-making, and this ability must be supported by an independent attitude. Therefore, independence is viewed as an important factor that can improve internal audit quality because auditors who are free from pressure are able to produce more objective and reliable findings, conclusions, and recommendations.

H1: Independence has a positive effect on internal audit quality at GG International Manufacturing Co., Ltd.

The Effect of Professionalism on Internal Audit Quality

Internal auditor professionalism is related to the auditor's ability, commitment, and responsibility in carrying out audit duties in accordance with professional standards and applicable ethics. Professional auditors possess knowledge, skills, accuracy, and integrity in carrying out every stage of the audit process, from planning, conducting examinations, collecting evidence, and analyzing findings to preparing audit reports. Professionalism is important because audit quality is not only determined by the procedures used, but also by the auditor's ability to apply professional judgment appropriately.

In international garment manufacturing companies, internal auditor professionalism is highly needed because the company's operational activities are highly complex. Auditors must understand production processes, quality standards, compliance procedures, control systems, and potential operational risks. Professional auditors are better able to identify risk areas, evaluate audit evidence carefully, and provide recommendations that are relevant and applicable for management. Thus, auditor professionalism contributes to improving the accuracy, depth, and usefulness of internal audit results.

Studies by Ferdiansah et al. (2023) and Ifanda and Syaiful (2024) show that professionalism has a significant effect on internal audit quality. These findings indicate that the higher the auditor's professionalism, the better the audit quality produced. Auditors who uphold professional values tend to be more consistent in maintaining work quality, complying with audit standards, and producing accountable reports. Therefore, professionalism is considered a factor that can improve internal audit quality.

H2: Professionalism has a positive effect on internal audit quality at GG International Manufacturing Co., Ltd.

The Effect of Objectivity on Internal Audit Quality

Objectivity refers to the auditor's attitude in maintaining impartiality, fairness, and freedom from bias in conducting audits. In the internal audit process, objectivity is very important because auditors must assess organizational activities based on evidence, not on personal interests, close relationships, management pressure, or influence from the audited parties. Objective auditors are able to report audit results in a balanced, accurate, and trustworthy manner.

Objectivity has a close relationship with internal audit quality because audit quality strongly depends on the accuracy of the auditor's assessment of the audited conditions. If auditors are not objective, audit results may become biased, findings may be reported incompletely, and recommendations may not fully reflect organizational improvement needs. Conversely, objective auditors are better able to evaluate evidence rationally, accurately identify control weaknesses, and prepare audit reports that reflect actual conditions.

Empirically, Azura et al. (2021) and Paranoan et al. (2023) found that objectivity has a positive and significant effect on audit quality. These findings indicate that auditors who are able to maintain objectivity tend to produce higher-quality audits. Objectivity helps auditors maintain the accuracy of professional judgment, avoid bias, and ensure that audit conclusions are based on sufficient evidence. Therefore, objectivity is an important factor in improving internal audit quality.

H3: Objectivity has a positive effect on internal audit quality at GG International Manufacturing Co., Ltd.

Research Model

Based on the hypothesis development above, this study uses three independent variables, namely independence, professionalism, and objectivity, and one dependent variable, namely internal audit quality. The relationships among the variables in this study can be described as follows:

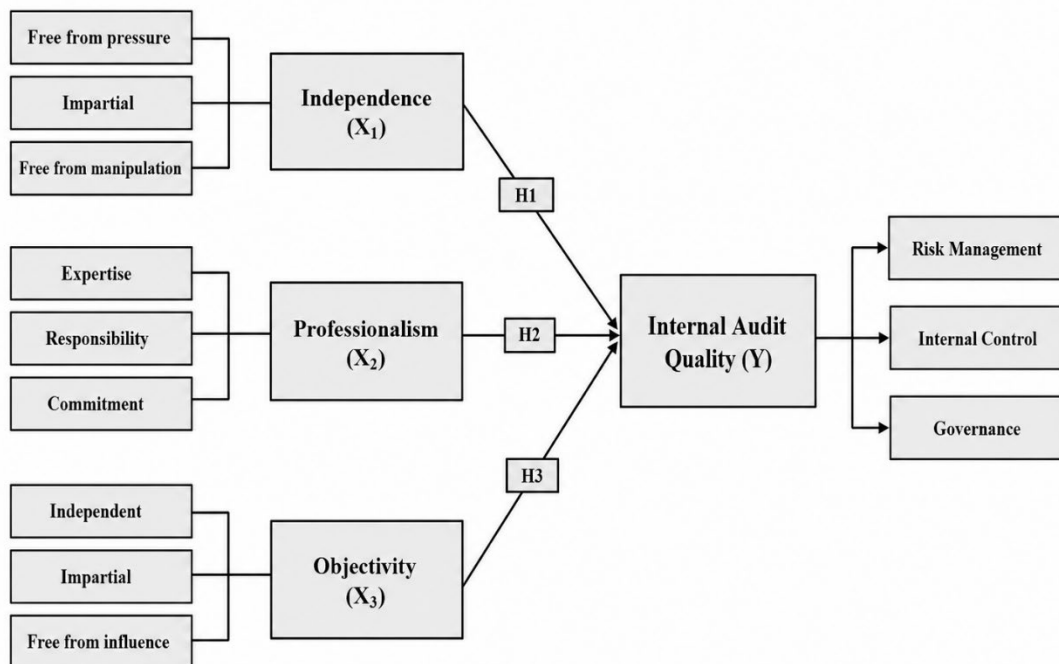


Figure 1. Research Model

The research model illustrates the direct effects of independence, professionalism, and objectivity on internal audit quality. Independence, professionalism, and objectivity are positioned as independent variables, while internal audit quality is positioned as the dependent variable. The arrows from each independent variable to internal audit quality represent the proposed hypotheses in this study, namely H1, H2, and H3.

RESEARCH METHODOLOGY

This study uses a quantitative approach with an explanatory research design. The quantitative approach is used because this study aims to examine the relationships among variables based on numerical data obtained through questionnaires distributed to respondents. Quantitative research emphasizes variable measurement, hypothesis testing, and statistical data analysis to explain relationships among the phenomena being studied (Creswell & Creswell, 2018).

An explanatory research design was chosen because this study aims to explain the influence of the independent variables, namely independence, professionalism, and objectivity, on the dependent variable, namely internal audit quality. Explanatory research is used to examine causal relationships among variables based on theory and previous research findings (Sekaran & Bougie, 2016). Therefore, this study does not only describe the phenomenon of declining internal audit results, but also analyzes the factors that are presumed to influence internal audit quality at GG International Manufacturing Co., Ltd.

Research Location and Time

This research was conducted at GG International Manufacturing Co., Ltd., an international fashion manufacturing company headquartered in Seoul, South Korea, with operational networks in several countries, including Indonesia, Vietnam, and Bangladesh. The selection of this research location was based on its relevance to the research phenomenon, namely the tendency of declining average internal audit results in recent years.

The research object focuses on parties who are directly or indirectly related to the implementation of internal audit, including internal auditors as well as employees or managers of work units involved in the company's internal audit process. The research is planned to be conducted in 2026, covering the stages of instrument preparation, data collection, data processing, result analysis, and research report preparation.

Data Sources and Types

The data used in this study consist of primary and secondary data. Primary data are the main data obtained directly from respondents through questionnaires. The questionnaires are used to measure respondents' perceptions of independence, professionalism, objectivity, and internal audit quality. The use of questionnaires is considered appropriate for quantitative research because it allows data to be collected from a number of respondents in a structured and systematic manner (Saunders et al., 2019).

In addition to primary data, this study also uses secondary data as supporting data. Secondary data are obtained from company documents, annual internal audit reports, scientific literature, previous research journals, methodology books, and other relevant sources. Secondary data are used to strengthen the research background, support the development of theory, and provide an overview of the phenomenon of internal audit quality in the company.

Population and Research Sample

The population in this study consists of all parties involved in the implementation of internal audit at GG International Manufacturing Co., Ltd., including internal auditors, managerial parties, and employees in work units that have been the object of internal audit. This population was selected because they have understanding and experience related to the internal audit process, operational control, and the implementation of audit recommendations within the company.

The sampling technique used in this study is purposive sampling, which is a sampling technique based on specific criteria that are relevant to the research objectives. Purposive sampling is used because not all employees have sufficient knowledge and experience regarding the implementation of internal audit. This technique is appropriate when researchers require respondents with specific characteristics that are relevant to the phenomenon being studied (Sekaran & Bougie, 2016).

The respondent criteria in this study are as follows:

1. Internal auditors or employees involved in the internal audit process.
2. Managers, supervisors, or staff members of work units that have been the object of internal audit examinations.
3. Respondents with at least one year of work experience in order to understand the company's business processes and internal control system.

4. Respondents who are willing to complete the research questionnaire.

The sample size in this study was set at a minimum of 100 respondents. This number is considered adequate for quantitative research with a model consisting of three independent variables and one dependent variable. In Structural Equation Modeling-Partial Least Square analysis, sample size can be determined based on model complexity and the number of indicators used. Hair et al. (2022) explain that PLS-SEM can be used in studies with small to medium sample sizes, as long as the sample size is sufficient to test relationships among variables in the research model. Therefore, a minimum sample size of 100 respondents is considered appropriate for examining the influence of independence, professionalism, and objectivity on internal audit quality.

Data Collection Technique

Data collection in this study was conducted by distributing questionnaires to respondents who met the research criteria. The questionnaire was developed based on the indicators of each research variable and then formulated into several statements that could be measured quantitatively. A questionnaire was used because it enables the collection of respondents' perceptions efficiently, systematically, and in accordance with the needs of statistical analysis.

The measurement scale used in this study is a 1-5 Likert scale, with the following response options:

Table 1. Likert Scale Measurement

Score	Description
1	Strongly Disagree
2	Disagree
3	Neutral
4	Agree
5	Strongly Agree

The Likert scale is used to measure respondents' attitudes, perceptions, and assessments of each statement in the research instrument. The higher the score given by respondents, the higher their perception of the variable being measured.

Research Instrument

The research instrument used in this study is a closed-ended questionnaire, which provides predetermined answer choices so that respondents can select responses according to their level of agreement. The questionnaire was developed based on the research variables, namely independence, professionalism, objectivity, and internal audit quality.

Before being used in the main data collection, the research instrument needs to undergo validity and reliability testing. Validity testing is conducted to ensure that each statement item is able to measure the concept it is intended to measure. Meanwhile, reliability testing is conducted to ensure the consistency of respondents' answers to the items in each variable. Valid and reliable instruments produce more accurate and trustworthy data for the research analysis process (Hair et al., 2022).

Operational Definition of Variables

The operational definition of variables is used to explain each research variable into measurable indicators. This study consists of three independent variables, namely independence, professionalism, and objectivity, and one dependent variable, namely internal audit quality.

Table 2. Operational Definition of Variables

Variable	Operational Definition	Indicators	Scale
Independence (X1)	The attitude of internal auditors who are free from pressure, intervention, conflicts of interest, and the influence of certain parties in conducting audits and reporting audit results honestly and impartially.	1. Free from pressure from other parties; 2. No conflict of interest; 3. Courage to disclose audit findings; 4. Impartiality in audit examination; 5. Ability to make audit decisions independently.	Likert 1-5
Professionalism (X2)	The ability and commitment of internal auditors to perform audit duties based on expertise, responsibility, integrity, professional standards, and work ethics.	1. Audit competence; 2. Conducting audits according to standards; 3. Responsibility for work; 4. Maintaining professional integrity; 5. Improving audit knowledge and skills.	Likert 1-5
Objectivity (X3)	The attitude of internal auditors in providing fair, unbiased, impartial assessments based on relevant and accountable audit evidence.	1. Assessing based on evidence; 2. Not influenced by personal interests; 3. Unbiased decision-making; 4. Fairness in reporting findings; 5. Maintaining proper professional judgment.	Likert 1-5
Internal Audit Quality (Y)	The extent to which internal audit is able to produce audit processes, findings, conclusions, and recommendations that are accurate, reliable, objective, relevant, and useful for organizational improvement.	1. Accuracy of the audit process; 2. Sufficiency of audit evidence; 3. Reliability of audit reports; 4. Relevance of audit recommendations; 5. Benefits of audit for organizational improvement.	Likert 1-5

Data Analysis Technique

The data analysis technique used in this study is Structural Equation Modeling–Partial Least Square (SEM-PLS). SEM-PLS is used because this study aims to examine the influence among latent variables measured through several indicators. PLS-SEM is suitable for predictive and explanatory research, especially when the research model involves several constructs and indicators simultaneously (Hair et al., 2022).

Data analysis was conducted through several stages as follows.

Descriptive Statistical Analysis

Descriptive statistical analysis is used to describe respondent characteristics and the tendency of respondents' answers to each research variable. Descriptive statistics may include mean, standard deviation, minimum value, and maximum value. This analysis aims to

provide a general overview of respondents' perceptions of independence, professionalism, objectivity, and internal audit quality.

Measurement Model Evaluation or Outer Model

Outer model evaluation is conducted to assess the validity and reliability of indicators in measuring latent variables. The stages of outer model evaluation include:

1. Convergent validity, which is assessed based on outer loading values and Average Variance Extracted (AVE). Indicators are considered valid when outer loading values are above 0.70 and AVE values are above 0.50 (Hair et al., 2022).
2. Discriminant validity, which is used to ensure that each construct is different from the others. This can be assessed using the Heterotrait-Monotrait Ratio (HTMT). A good HTMT value is generally below 0.90.
3. Reliability test, which assesses construct reliability using Cronbach's Alpha and Composite Reliability. A construct is considered reliable when the values exceed 0.70.

Structural Model Evaluation or Inner Model

Inner model evaluation is conducted to examine the relationships among latent variables in the research model. The stages of inner model evaluation include:

1. Multicollinearity test, conducted by examining the Variance Inflation Factor (VIF). A VIF value below 5 indicates that the model is free from multicollinearity problems.
2. Coefficient of determination (R-square), used to determine the extent to which independent variables explain the dependent variable.
3. Effect size (f-square), used to determine the magnitude of the influence of each independent variable on the dependent variable.
4. Predictive relevance (Q-square), used to assess the predictive ability of the research model.
5. Hypothesis testing, conducted through the bootstrapping procedure to examine path coefficients, t-statistics, and p-values. A hypothesis is accepted when the t-statistic value is greater than 1.96 and the p-value is less than 0.05 at the 5% significance level (Hair et al., 2022).

Research Equation Model

The relationship model among variables in this study can be explained through the following equation:

$$KAI = \beta_1IND + \beta_2PROF + \beta_3OBJ + \varepsilon$$

Description:

KAI : Internal Audit Quality

IND : Independence

PROF : Professionalism

OBJ : Objectivity

$\beta_1, \beta_2, \beta_3$: Path coefficients of each independent variable

ε : Error term

This equation shows that internal audit quality is influenced by the independence, professionalism, and objectivity of internal auditors. The higher the level of auditor

independence, professionalism, and objectivity, the higher the internal audit quality produced.

Hypothesis Testing

Hypothesis testing is conducted to determine whether the independent variables influence internal audit quality. The hypotheses are tested based on path coefficient values, t-statistics, and p-values obtained through the bootstrapping process in SEM-PLS. The criteria for hypothesis testing are as follows:

Table 3. Hypothesis Testing Criteria

Criteria	Decision
p-value < 0.05	Hypothesis accepted
p-value > 0.05	Hypothesis rejected
t-statistics > 1.96	Significant effect
t-statistics < 1.96	Insignificant effect

The hypotheses tested in this study are:

- H1:** Independence has a positive effect on internal audit quality at GG International Manufacturing Co., Ltd.
- H2:** Professionalism has a positive effect on internal audit quality at GG International Manufacturing Co., Ltd.
- H3:** Objectivity has a positive effect on internal audit quality at GG International Manufacturing Co., Ltd.

Summary of Research Methodology

Overall, this study uses a quantitative approach with an explanatory research design. The main data are obtained through questionnaires distributed to respondents who are involved in the implementation of internal audit at GG International Manufacturing Co., Ltd. The sampling technique used is purposive sampling with a minimum sample size of 100 respondents. Data are analyzed using SEM-PLS to test validity, reliability, the structural model, and the influence of independence, professionalism, and objectivity on internal audit quality. This methodology is expected to produce valid, reliable, and relevant empirical findings in explaining the factors that influence internal audit quality in an international garment manufacturing company.

RESULTS AND DISCUSSION

Results

Respondent Characteristics

Respondent characteristics are presented to provide a general overview of the profile of respondents involved in this study. Presenting respondent characteristics is important because respondents' backgrounds may influence their perspectives, experiences, and assessments of the implementation of internal audit within the company. In this study, respondent characteristics are classified based on gender, age, latest education level, length of service, position, and involvement in the internal audit process. These classifications were selected because they are relevant to the research context concerning internal audit quality at GG International Manufacturing Co., Ltd.

Table 4. Respondent Characteristics

Respondent Characteristics	Category	Frequency	Percentage
Gender	Male	54	54%
	Female	46	46%
	Total	100	100%
Age	< 25 years	12	12%
	25-30 years	31	31%
	31-35 years	27	27%
	36-40 years	18	18%
	> 40 years	12	12%
	Total	100	100%
	Latest Education Level	Senior High School/Vocational School	18
Diploma		16	16%
Bachelor's Degree		58	58%
Master's Degree		8	8%
Total		100	100%
Length of Service	1-3 years	22	22%
	4-6 years	34	34%
	7-10 years	28	28%
	> 10 years	16	16%
	Total	100	100%
Position	Internal Auditor	15	15%
	Manager	12	12%
	Supervisor	28	28%
	Operational/Administrative Staff	45	45%
	Total	100	100%
Involvement in Internal Audit	Auditor/audit executor	15	15%
	Has been an auditee	56	56%
	Involved in audit follow-up	29	29%
	Total	100	100%

Based on Table 4, the majority of respondents in this study were male, with 54 respondents or 54%, while female respondents accounted for 46 respondents or 46%. This composition indicates that the respondents were relatively balanced in terms of gender, so the perceptions obtained were not extremely dominated by one group.

In terms of age, most respondents were in the 25-30 years age group, with 31 respondents or 31%, followed by the 31-35 years age group, with 27 respondents or 27%. This condition indicates that most respondents were in their productive age and had sufficient work experience to understand the company's operational activities. These age groups generally have active involvement in work processes, procedure implementation, and interaction with the company's internal control system.

Based on the latest education level, most respondents held a bachelor's degree, with 58 respondents or 58%. This indicates that most respondents had an adequate educational background to understand the questionnaire and provide assessments of the research variables, particularly independence, professionalism, objectivity, and internal audit quality. Respondents with diploma, senior high school/vocational school, and master's degree backgrounds also contributed varied perspectives to this study.

In terms of length of service, most respondents had worked for 4–6 years, with 34 respondents or 34%, followed by respondents with 7–10 years of service, with 28 respondents or 28%. This shows that most respondents had sufficient work experience to understand the company's business processes, work procedures, and internal audit practices. With this work experience, respondents were considered capable of providing relevant answers regarding internal audit conditions in the company.

Based on position, most respondents were operational/administrative staff, with 45 respondents or 45%, followed by supervisors with 28 respondents or 28%, internal auditors with 15 respondents or 15%, and managers with 12 respondents or 12%. This composition indicates that the respondents were not only internal auditors but also parties involved in the company's operational and control processes. This diversity of positions is important because internal audit quality is assessed not only from the auditor's perspective but also from the perspective of those who directly interact with the audit process.

Furthermore, based on involvement in internal audit, most respondents were parties who had been auditees, with 56 respondents or 56%, followed by respondents involved in audit follow-up with 29 respondents or 29%, and auditors/audit executors with 15 respondents or 15%. This composition shows that respondents had relevant experience with the internal audit process, either as audit executors, audit objects, or parties responsible for implementing audit recommendations. Therefore, the data obtained in this study are considered sufficiently representative to describe respondents' perceptions of internal audit quality at GG International Manufacturing Co., Ltd.

Overall, the respondent characteristics indicate that the study involved respondents with diverse backgrounds in terms of age, education, length of service, position, and involvement in the internal audit process. This diversity strengthens the quality of the research data because respondents' answers reflect the views of various parties involved in the implementation of internal audit within the company. Therefore, the respondent characteristics in this study are considered adequate to support further analysis of the influence of independence, professionalism, and objectivity on internal audit quality.

Data Processing Overview

The data in this study were analyzed using Partial Least Square–Structural Equation Modeling (PLS-SEM) with the assistance of SmartPLS. The research model consists of three independent variables, namely Independence (IN), Professionalism (PR), and Objectivity (OB), and one dependent variable, namely Internal Audit Quality (KAI). The analysis was conducted to evaluate the measurement model, structural model, and the direction of relationships among the research variables. Based on the SmartPLS output, the number of observations used in the analysis was 45 respondents.

The results are presented in several stages, beginning with the evaluation of the measurement model through outer loading, followed by construct reliability and validity, discriminant validity, structural model evaluation, and path coefficient analysis.

Measurement Model Evaluation

The measurement model evaluation was conducted to assess whether the indicators used in this study were able to properly represent their respective latent variables. In this study, each construct was measured using eight indicators, resulting in a total of 32 indicators.

The constructs analyzed include Independence, Professionalism, Objectivity, and Internal Audit Quality.

The first stage of measurement model evaluation was conducted by examining the outer loading values. Outer loading indicates the strength of the relationship between each indicator and its latent construct. Indicators are generally considered valid when their outer loading values are above 0.70. However, indicators with values between 0.60 and 0.70 may still be retained if they remain theoretically relevant and the overall construct reliability is acceptable.

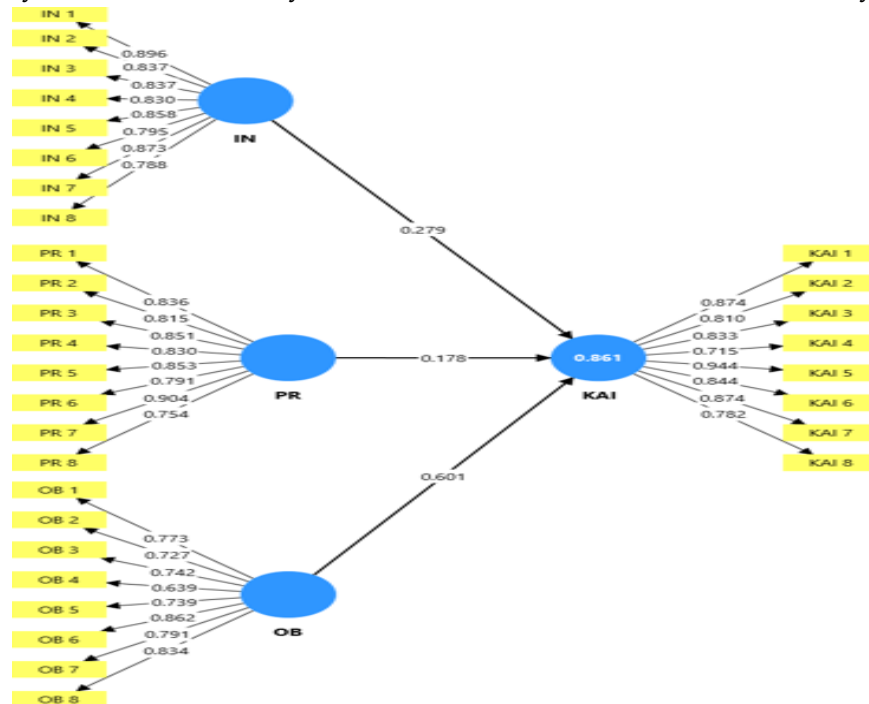


Figure 2. PLS-SEM Research Model

The SmartPLS model figure should be placed immediately after the opening paragraph of the measurement model section. The figure presents the relationship between independence, professionalism, and objectivity toward internal audit quality. It also shows the outer loading values of each indicator, the path coefficient values among constructs, and the explanatory power of the model. Therefore, Figure 4.1 provides a visual summary of the overall research model before the detailed statistical results are presented in the tables.

Convergent Validity Test

Convergent validity was assessed by examining the outer loading values of each indicator. The results of the outer loading test are presented in Table 4.1.

Table 5. Outer Loading Results

Variable	Indicator	Outer Loading	Description
Independence	IN1	0.896	Valid
	IN2	0.837	Valid
	IN3	0.837	Valid
	IN4	0.830	Valid
	IN5	0.858	Valid
	IN6	0.795	Valid
	IN7	0.873	Valid
	IN8	0.788	Valid
Professionalism	PR1	0.836	Valid
	PR2	0.815	Valid

	PR3	0.851	Valid
	PR4	0.830	Valid
	PR5	0.853	Valid
	PR6	0.791	Valid
	PR7	0.904	Valid
	PR8	0.754	Valid
Objectivity	OB1	0.773	Valid
	OB2	0.727	Valid
	OB3	0.742	Valid
	OB4	0.639	Acceptable
	OB5	0.739	Valid
	OB6	0.862	Valid
	OB7	0.791	Valid
	OB8	0.834	Valid
Internal Audit Quality	KAI1	0.874	Valid
	KAI2	0.810	Valid
	KAI3	0.833	Valid
	KAI4	0.715	Valid
	KAI5	0.944	Valid
	KAI6	0.844	Valid
	KAI7	0.874	Valid
	KAI8	0.782	Valid

Based on Table 5, most indicators have outer loading values above 0.70, indicating that the indicators are valid in measuring their respective constructs. The indicators of independence, professionalism, and internal audit quality all meet the recommended threshold. Meanwhile, one indicator of objectivity, namely OB4, has an outer loading value below 0.70 but remains above 0.60. Therefore, the indicator can still be retained because it is theoretically relevant and does not weaken the overall construct measurement.

Overall, the outer loading results indicate that the measurement model has met the criteria for convergent validity. This means that the indicators used in this study are appropriate for representing the constructs of independence, professionalism, objectivity, and internal audit quality.

Construct Reliability and Validity

After assessing the outer loading values, the next step was to evaluate construct reliability and validity. This evaluation was conducted using Cronbach's Alpha, Composite Reliability, and Average Variance Extracted (AVE). A construct is considered reliable when Cronbach's Alpha and Composite Reliability values exceed 0.70. Meanwhile, AVE values above 0.50 indicate that the construct has adequate convergent validity.

Table 6. Construct Reliability and Validity

Variable	Cronbach's Alpha	Composite Reliability rho_a	Composite Reliability rho_c	AVE	Description
Independence	0.940	0.943	0.950	0.706	Reliable and valid
Internal Audit Quality	0.938	0.943	0.949	0.700	Reliable and valid
Objectivity	0.898	0.907	0.919	0.587	Reliable and valid

Professionalism	0.935	0.938	0.947	0.689	Reliable and valid
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Table 6 shows that all constructs have Cronbach's Alpha and Composite Reliability values above the recommended threshold. This indicates that all variables in the research model have strong internal consistency. In addition, all AVE values are above 0.50, meaning that each construct is able to explain a sufficient proportion of variance in its indicators.

Therefore, the constructs of independence, professionalism, objectivity, and internal audit quality are considered reliable and valid. These results confirm that the measurement instruments used in this study are suitable for further analysis.

Discriminant Validity

Discriminant validity was evaluated to ensure that each construct in the model is empirically distinct from the others. In this study, discriminant validity was assessed using the Heterotrait-Monotrait Ratio (HTMT) and the Fornell-Larcker criterion. The HTMT value is generally expected to be below 0.90. Meanwhile, in the Fornell-Larcker criterion, the square root of AVE for each construct should be higher than its correlations with other constructs.

Table 7. HTMT Results

Relationship Between Constructs	HTMT Value	Description
Internal Audit Quality ↔ Independence	0.715	Meets criterion
Objectivity ↔ Independence	0.598	Meets criterion
Objectivity ↔ Internal Audit Quality	0.966	Requires attention
Professionalism ↔ Independence	0.331	Meets criterion
Professionalism ↔ Internal Audit Quality	0.787	Meets criterion
Professionalism ↔ Objectivity	0.889	Meets criterion

Based on Table 7, most construct relationships meet the recommended HTMT criterion. However, the relationship between objectivity and internal audit quality exceeds the commonly recommended threshold. This indicates that objectivity and internal audit quality have a very strong conceptual relationship. Substantively, this condition is understandable because objectivity is one of the essential elements in producing high-quality internal audits.

Table 8. Fornell-Larcker Criterion

Variable	IN	KAI	OB	PR
IN	0.840			
KAI	0.672	0.837		
OB	0.559	0.900	0.766	
PR	0.318	0.749	0.804	0.830

Based on Table 8, the diagonal values represent the square roots of AVE. The constructs of independence and professionalism show adequate discriminant validity because their diagonal values are higher than their correlations with other constructs. However, the correlation between objectivity and internal audit quality is higher than the diagonal value of objectivity. This finding strengthens the HTMT result, indicating a close relationship between objectivity and internal audit quality.

Although this condition requires careful interpretation, it can be explained theoretically because objectivity is closely embedded in the concept of internal audit quality. In practice, an internal audit cannot be considered high quality if the auditor does not demonstrate objectivity in making judgments and reporting findings.

Structural Model Evaluation

After the measurement model was evaluated, the next stage was to assess the structural model. The structural model evaluation was conducted to examine the explanatory power of the model and the relationships among latent variables. This evaluation includes multicollinearity testing, coefficient of determination, effect size, and path coefficient analysis.

Multicollinearity Test

Multicollinearity testing was conducted by examining the Variance Inflation Factor (VIF). VIF values below 5 indicate that the model does not suffer from serious multicollinearity problems.

Table 9. Inner VIF Results

Relationship	VIF	Description
Independence → Internal Audit Quality	1.566	No multicollinearity
Objectivity → Internal Audit Quality	3.978	No multicollinearity
Professionalism → Internal Audit Quality	3.042	No multicollinearity

Table 9 shows that all VIF values are below 5. This indicates that the independent variables in the model do not have problematic levels of multicollinearity. Therefore, independence, professionalism, and objectivity can be used simultaneously to explain internal audit quality.

Coefficient of Determination

The coefficient of determination was used to assess the ability of the independent variables to explain the dependent variable. In this study, the dependent variable is internal audit quality.

Table 10. R-square Result

Dependent Variable	R-square	R-square Adjusted	Description
Internal Audit Quality	0.861	0.851	Strong

Table 10 shows that the model has strong explanatory power. This means that independence, professionalism, and objectivity are highly relevant in explaining internal audit quality. The remaining portion of internal audit quality may be influenced by other factors outside the model, such as auditor competence, audit experience, professional ethics, management support, organizational culture, audit technology, and the effectiveness of the internal control system.

Effect Size

The effect size analysis was conducted to examine the contribution of each independent variable to the dependent variable. The effect size indicates the relative importance of each predictor in explaining internal audit quality.

Table 11. f-square Results

Relationship	f-square	Description
Independence → Internal Audit Quality	0.358	Large effect
Objectivity → Internal Audit Quality	0.655	Large effect
Professionalism → Internal Audit Quality	0.075	Small effect

Based on Table 11, objectivity has the strongest contribution to internal audit quality, followed by independence. Professionalism also contributes to internal audit quality, although

its effect is relatively smaller. This finding indicates that the quality of internal audit in the company is strongly related to the auditor's ability to remain objective and independent in conducting audit assignments.

Path Coefficient Results

Path coefficient analysis was conducted to identify the direction and strength of the relationships among variables. A positive path coefficient indicates that an increase in the independent variable is followed by an increase in the dependent variable.

Table 12. Path Coefficient Results

Hypothesis	Relationship	Path Coefficient	Direction	Description
H1	Independence → Internal Audit Quality	0.279	Positive	Positive effect
H2	Professionalism → Internal Audit Quality	0.178	Positive	Positive effect
H3	Objectivity → Internal Audit Quality	0.601	Positive	Strongest positive effect

Table 12 shows that all independent variables have positive path coefficients toward internal audit quality. Objectivity has the strongest relationship with internal audit quality, followed by independence and professionalism. This result indicates that internal audit quality is more likely to improve when auditors are able to maintain impartiality, fairness, independence, and professional responsibility in conducting audit assignments.

The positive relationship between independence and internal audit quality indicates that auditors who are free from pressure and intervention are more capable of producing credible audit findings. The positive relationship between professionalism and internal audit quality shows that professional competence and responsibility remain important in supporting audit performance. Meanwhile, the strong relationship between objectivity and internal audit quality confirms that fair and evidence-based judgment is a key element in producing reliable internal audit results.

Summary of Hypothesis Testing

The hypothesis testing summary was prepared based on the direction of the path coefficient values. Since the available output does not include bootstrapping results, such as t-statistics and p-values, the hypothesis conclusion in this section is presented based on the direction of the relationship only. The statistical significance of each hypothesis should be confirmed using the SmartPLS bootstrapping output.

Table 13. Summary of Hypothesis Testing Based on Path Coefficients

Hypothesis	Relationship	Direction of Relationship	Preliminary Conclusion
H1	Independence → Internal Audit Quality	Positive	Supported in direction
H2	Professionalism → Internal Audit Quality	Positive	Supported in direction
H3	Objectivity → Internal Audit Quality	Positive	Supported in direction

Based on Table 13, all hypotheses show positive directions. This indicates that independence, professionalism, and objectivity are positively related to internal audit quality. Among the three variables, objectivity appears to be the most dominant factor. However, final decisions regarding whether each hypothesis is accepted or rejected require bootstrapping results, particularly t-statistics and p-values.

Overall Results Summary

Overall, the results show that the measurement model has met the requirements of convergent validity and construct reliability. Most indicators have strong outer loading values, and all constructs demonstrate adequate reliability and validity. The discriminant validity results generally support the distinction among constructs, although the relationship between objectivity and internal audit quality requires careful interpretation due to their strong conceptual overlap.

The structural model also demonstrates strong explanatory power. Independence, professionalism, and objectivity jointly contribute to explaining internal audit quality. Among these variables, objectivity emerges as the most dominant factor, followed by independence and professionalism. These findings suggest that improving internal audit quality at GG International Manufacturing Co., Ltd. requires not only professional audit competence but also strong independence and objectivity in the audit process.

Discussion

The Effect of Independence on Internal Audit Quality

The results of this study indicate that independence has a positive effect on internal audit quality. This finding suggests that the better the independence of internal auditors, the better the quality of internal audits produced. Independence is an essential aspect because internal auditors are required to conduct examinations freely, impartially, and without being influenced by pressure from certain parties within the organization. In the context of an international garment manufacturing company, auditor independence is highly necessary because the audit process is directly related to production procedure compliance, quality control, operational efficiency, and adherence to company standards.

Independent internal auditors have the courage to disclose audit findings objectively, even when those findings relate to weaknesses in work units, procedural deviations, or nonconformities in operational processes. Independence also enables auditors to provide improvement recommendations honestly and based on facts. Therefore, independence is not only related to the structural freedom of auditors, but also to their professional courage in maintaining the integrity of audit results.

This finding is in line with Sulastri et al. (2020), who stated that independence has a positive and significant effect on the quality of internal audit reports. This means that auditors who have freedom in carrying out audit assignments tend to produce more reliable and trustworthy audit reports. This finding also supports Mulyati and Nurul Hayat (2021), who explained that auditors must be able to collect relevant information for audit decision-making, and this ability must be supported by an independent attitude. In this regard, independence serves as the foundation that enables auditors not only to find facts, but also to communicate those facts to management.

However, this finding differs from Safri (2023), who found that independence does not have a significant effect on audit quality. This difference may occur due to differences in organizational context, respondent characteristics, and auditors' work environments. In some organizations, auditor independence may not be strong enough to influence audit quality if the audit system is already highly structured or if audit decisions are largely determined by formal organizational procedures. In contrast, in the context of GG International Manufacturing Co., Ltd., independence becomes important because the company has cross-border operations, high quality standard requirements, and considerable operational pressure. These conditions require internal auditors to have the freedom to assess work processes and communicate findings openly.

The difference between this study and previous research lies in the research object. Previous studies have generally been conducted in the public sector, public accounting firms, or financial institutions, whereas this study is conducted in an international garment manufacturing company. The garment industry is characterized by labor-intensive operations, production target orientation, and strong dependence on compliance with quality standards. Therefore, auditor independence in this context has a more strategic role because audit results do not only affect administrative aspects, but also product quality, production efficiency, and the trust of international buyers.

Thus, this study strengthens the view that independence is an important factor in improving internal audit quality. Independent internal auditors are better able to maintain audit credibility, disclose findings honestly, and provide relevant recommendations for organizational improvement.

The Effect of Professionalism on Internal Audit Quality

The results of this study indicate that professionalism has a positive effect on internal audit quality. This finding shows that the higher the professionalism of internal auditors, the better the quality of audits produced. Professionalism reflects the auditor's ability to perform audit duties based on expertise, responsibility, integrity, professional ethics, and compliance with audit standards. Professional auditors are able to carry out every stage of the audit systematically, from planning and evidence collection to findings analysis and the preparation of improvement recommendations.

In the context of GG International Manufacturing Co., Ltd., internal auditor professionalism is highly needed because the company's business processes are highly complex. International garment manufacturing companies face not only operational risks, but also quality risks, compliance risks, and production delay risks. Therefore, internal auditors must have a strong understanding of work procedures, quality standards, production processes, and the company's internal control system. Professional auditors will be more careful in identifying control weaknesses and more capable of formulating applicable recommendations for management.

This finding is consistent with Ferdiansah et al. (2023), who found that professionalism has a significant effect on internal audit quality. Ifanda and Syaiful (2024) also showed that auditor professionalism plays an important role in improving audit quality. This can be explained by the fact that auditors with strong professional commitment tend to be more disciplined in following audit procedures, more careful in evaluating evidence, and more responsible for the quality of audit reports produced.

However, this finding differs from Nisa Imami et al. (2021), who found that professionalism does not have a significant effect on audit quality. This difference may occur because auditor professionalism does not necessarily produce optimal audit quality if it is not supported by an adequate organizational system, strong independence, access to information, and management support. In some contexts, auditors may have a professional attitude, but audit quality may still be suboptimal if their scope of work is limited or if audit recommendations are not seriously followed up by the organization.

In this study, professionalism still shows a positive relationship with internal audit quality, although its influence is not as strong as objectivity. This can be understood because professionalism is more closely related to the auditor's individual ability and commitment, while internal audit quality is also strongly influenced by mental attitudes such as objectivity and independence. In other words, professional auditors are indeed important, but professionalism needs to be supported by freedom in carrying out audit work and the ability to remain objective so that audit quality can be truly optimized.

The difference between this study and previous research lies in the characteristics of the company used as the research object. In an international garment manufacturing company, auditor professionalism is not only related to general audit capability, but also to understanding production processes, quality standards, cross-border compliance, and highly dynamic operational demands. Therefore, professionalism in this study has a broader practical dimension because auditors must be able to adapt their audit expertise to the operational needs of a global manufacturing company.

Thus, the findings of this study indicate that auditor professionalism remains an important factor in improving internal audit quality. Professional auditors are better able to conduct audits responsibly, maintain work standards, and produce recommendations that management can use to improve the company's business processes.

The Effect of Objectivity on Internal Audit Quality

The results of this study indicate that objectivity has a positive effect on internal audit quality. Among the variables examined, objectivity is the most prominent factor in explaining internal audit quality. This finding shows that internal audit quality strongly depends on the auditor's ability to provide fair, unbiased, and evidence-based assessments.

Objectivity is a fundamental principle in audit implementation because auditors must be able to separate personal interests, organizational pressure, working relationships, and the interests of certain parties from the audit assessment process. Objective auditors prepare findings based on facts, not assumptions or particular interests. In the context of an international garment company, objectivity is very important because internal audit involves various work units, including production, quality, logistics, administration, and operational management. If auditors are not objective, audit results may become biased and the recommendations provided may not reflect actual conditions.

This finding supports Azura et al. (2021), who found that objectivity has a positive effect on audit quality. Paranoan et al. (2023) also stated that auditor objectivity plays an important role in improving audit quality. These findings strengthen the view that auditors who are able to maintain impartiality are more capable of producing audit reports that are accurate, relevant, and trustworthy. Objectivity makes auditors more careful in assessing evidence, fairer in drawing conclusions, and more precise in providing improvement recommendations.

In addition, this finding is also relevant to Hanifah et al. (2024), who emphasized that objectivity means not compromising professional judgment due to bias, conflicts of interest, or undue influence from other parties. In internal audit practice, objectivity serves as a foundation that enables auditors to assess organizational conditions in a balanced manner and avoid being trapped by the interests of particular work units. This is highly important because internal audit reports are used as a basis for managerial decision-making.

However, this finding differs from Panggabean and Pangaribuan (2022), who found that objectivity has a negative and insignificant effect on audit quality. This difference may occur because auditor objectivity in an organization may not function effectively if auditors do not have adequate access to information, structural support, or an organizational culture that supports openness. In addition, the influence of objectivity may be less visible if the audit process is more administrative in nature and only focuses on fulfilling formal procedures rather than substantive assessment of risks and controls.

In this study, objectivity becomes a highly important aspect because the company examined operates in the international garment manufacturing industry, which demands consistency in quality, procedural compliance, and audit process reliability. Internal auditors must be able to assess every finding fairly, especially when dealing with work units that have high production targets. Pressure to achieve production targets can create potential conflict between operational interests and procedural compliance. Therefore, auditor objectivity becomes a key factor in ensuring that internal audits continue to produce assessments that genuinely reflect the company's actual condition.

The main difference between this study and previous research lies in the industrial context and the risk characteristics faced. In an international garment manufacturing company, objectivity is not only related to the auditor's attitude in preparing reports, but also to the auditor's ability to assess compliance with production processes, quality standards, work efficiency, and the follow-up of audit recommendations. Thus, objectivity has a broader role because it is directly related to strengthening internal control and ensuring the sustainability of company operations.

Therefore, this study strengthens the argument that objectivity is an important factor in improving internal audit quality. Objective auditors are better able to produce audits that are accurate, fair, and beneficial for organizational improvement. For this reason, companies need to ensure that internal auditors have a work environment that supports objectivity, is free from pressure, and is based on sufficient audit evidence.

Differences Between This Study and Previous Studies

In general, the results of this study show that independence, professionalism, and objectivity have positive relationships with internal audit quality. These findings are consistent with most previous studies, such as Sulastri et al. (2020), Mulyati and Nurul Hayat (2021), Ferdiansah et al. (2023), Ifanda and Syaiful (2024), Azura et al. (2021), and Paranoan et al. (2023). These studies show that audit quality is strongly influenced by auditors' attitudes in maintaining independence, auditors' ability to work professionally, and auditors' objectivity in making assessments.

However, this study also differs from several previous studies, such as Safri (2023), Nisa Imami et al. (2021), and Panggabean and Pangaribuan (2022), which found different results for each variable. These differences may occur due to variations in research objects, respondent

characteristics, organizational culture, internal control systems, and auditors' work environments. These factors can influence how independence, professionalism, and objectivity are applied in internal audit practice.

The novelty of this study lies in its research context, namely GG International Manufacturing Co., Ltd. as an international garment manufacturing company. Unlike previous studies that were mostly conducted in the public sector, public accounting firms, or financial institutions, this study positions internal audit within the context of the garment manufacturing industry, which has high operational pressure, international quality standards, cross-border supply chains, and complex compliance requirements. Therefore, this study provides more specific empirical contributions regarding how internal auditor characteristics influence audit quality in a global manufacturing company.

In addition, this study shows that in the context of the international garment industry, auditor objectivity becomes a particularly prominent aspect. This distinguishes this study from previous research because in a labor-intensive and target-oriented production environment, auditors are not only required to be competent and independent, but must also be able to maintain fair and unbiased judgment toward various work units. Thus, this study expands the understanding that internal audit quality in international manufacturing companies is strongly influenced by auditors' ability to balance procedural compliance, operational needs, and the integrity of audit results.

Implications of the Research Findings

The findings of this study have important implications for the management of GG International Manufacturing Co., Ltd. in improving internal audit quality. First, the company needs to strengthen internal auditor independence by providing a work environment that is free from pressure and intervention from certain parties. Internal auditors should be placed in a position that enables them to communicate findings openly and objectively to management.

Second, the company needs to improve internal auditor professionalism through continuous training, strengthening audit competence, understanding audit standards, and increasing knowledge of garment manufacturing business processes. Strong professionalism will help auditors conduct examinations more systematically and produce more accurate recommendations.

Third, the company needs to give special attention to strengthening auditor objectivity. Objectivity can be strengthened through the implementation of an internal audit code of ethics, audit assignment rotation, audit quality supervision, and transparent reporting mechanisms. With strong objectivity, internal auditors will be able to produce reports that are fairer, more accurate, and more useful for managerial decision-making.

Theoretically, this study enriches the literature on internal audit quality by presenting empirical evidence from an international garment manufacturing company. Practically, this study provides a basis for companies to improve internal audit policies, particularly in strengthening auditor independence, professionalism, and objectivity as key factors in improving internal audit quality.

CONCLUSION

Based on the research findings, it can be concluded that independence, professionalism, and objectivity play important roles in improving internal audit quality at GG International

Manufacturing Co., Ltd. These three variables indicate that internal audit quality is not only determined by the existence of the audit function within the organizational structure, but also strongly depends on the auditor's attitude, competence, integrity, and impartiality in carrying out audit assignments.

Auditor independence supports audit quality because auditors who are free from pressure and intervention from certain parties are more capable of presenting findings honestly, objectively, and in accordance with actual conditions. Professionalism is also an important factor because auditors who possess competence, responsibility, and compliance with professional standards are able to conduct audits more systematically and produce relevant recommendations. In addition, objectivity is a highly prominent aspect because objective auditors are able to provide fair, unbiased, and evidence-based assessments that can be accounted for.

Thus, the objective of this study has been achieved, namely to analyze the influence of independence, professionalism, and objectivity on internal audit quality. Overall, efforts to improve internal audit quality at GG International Manufacturing Co., Ltd. should be directed toward strengthening independence, enhancing professionalism, and maintaining the objectivity of internal auditors so that audit results become more credible, reliable, and useful for managerial decision-making.

Theoretically, this study contributes to the development of literature on internal audit quality, particularly in the context of international garment manufacturing companies. The findings strengthen the understanding that internal audit quality is influenced by the main characteristics of auditors, namely independence, professionalism, and objectivity. Therefore, audit quality is not only related to audit procedures, but is also determined by ethical attitudes, professional competence, and the auditor's ability to maintain impartiality.

This study also expands the internal audit literature by presenting the context of the international garment industry, which is characterized by operational complexity, quality standard requirements, cross-border compliance, and high efficiency pressures. Therefore, this study can serve as a basis for future research to develop internal audit quality models by adding other variables, such as professional ethics, auditor competence, organizational culture, management support, or the effectiveness of internal control systems.

Practically, the findings provide useful input for the management of GG International Manufacturing Co., Ltd. in strengthening the internal audit function. The company needs to ensure that internal auditors have an independent working environment, a clear reporting structure, and support from top management so that auditors can communicate findings without pressure or intervention.

In addition, the company needs to improve auditor professionalism through continuous training, audit certification, strengthened understanding of internal audit standards, and enhanced competence in understanding garment production processes and quality control. The company also needs to strengthen auditor objectivity through the implementation of a code of ethics, audit assignment rotation, audit quality supervision, and the use of sufficient audit evidence in every assessment. Through these efforts, internal audit can function as an instrument for operational improvement, rather than merely as an administrative activity.

This study has several limitations. First, the research was conducted only at GG International Manufacturing Co., Ltd.; therefore, the findings cannot be broadly generalized to all garment manufacturing companies or other multinational companies. Each company has

different organizational characteristics, work culture, internal control systems, and audit structures.

Second, this study only used three independent variables, namely independence, professionalism, and objectivity. In fact, internal audit quality may also be influenced by other factors, such as auditor competence, audit experience, professional ethics, management support, organizational culture, audit technology, and task complexity.

Third, this study used a quantitative approach with questionnaires as the main instrument. This approach is able to measure respondents' perceptions in a structured manner, but it cannot fully explore the deeper experiences and dynamics of internal audit practices. In addition, this study is cross-sectional, meaning that it cannot capture changes in internal audit quality over time.

Future research is recommended to expand the research object to include several garment manufacturing companies or other multinational companies so that the findings can provide a broader and more comparative perspective. Future studies may also compare local and international companies to examine differences in internal audit practices based on organizational characteristics and business environments.

Furthermore, future researchers are advised to add other relevant variables, such as auditor competence, work experience, professional ethics, management support, organizational culture, internal control effectiveness, and the use of audit technology. Mediation or moderation variables may also be applied, such as professional ethics as a mediating variable or management support as a moderating variable, so that the relationships among variables can be explained in greater depth.

Future research may also use a mixed-methods approach by combining questionnaires and in-depth interviews. This approach can provide a richer understanding of the challenges related to independence, professionalism, objectivity, and auditors' decision-making processes in internal audit practices. For the management of GG International Manufacturing Co., Ltd., the main recommendation is to strengthen auditor independence, improve professional development, maintain audit objectivity, and ensure that audit recommendations are followed up consistently to support business process improvement and company competitiveness.

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