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The Role of Cognitive Style in Moderating Independence, Objectivity, and Auditee Attributes on Internal Audit Quality

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ABSTRACT: This study aims to examine the influence of independence, objectivity, and auditee attributes on internal audit quality, with cognitive style as a moderating variable. The focus of this research is on internal auditors in Public Service Agency (BLU) universities in Indonesia. The study leverages attribution theory, which explains behavior based on internal and external factors, to analyze auditor characteristics. Using a sample of 180 auditors from various BLU universities, the research applies moderated regression analysis to explore the interaction between cognitive style (field-dependent vs. field-independent) and key audit factors in determining internal audit quality. The results show that independence has an effect on the quality of internal audit while objectivity and audity attributes have no effect on the quality of internal audit. Cognitive style moderates the influence of audity attributes on the quality of internal audits while cognitive styles are unable to moderate the influence of independence and objectivity on the quality of internal audits. The findings contribute to a deeper understanding of the determinants of internal audit quality in the context of higher education institutions in Indonesia.

KEYWORDS: Independence, Objectivity, Auditee Attributes, Cognitive Style, Audit Quality

JEL Classification: M41 M42 J24

INTRODUCTION

Fraud remains a critical issue across organizations, including educational institutions. Fraud is categorized into three major types: asset misappropriation, corruption, and financial statement fraud. In Indonesia, numerous cases of corruption have been reported in the educational sector, highlighting weaknesses in internal controls, especially in universities with BLU status, which have a semi-autonomous financial model. Strengthening internal controls through effective internal audits is essential in mitigating fraud risks. Internal auditors, particularly in BLU universities, are responsible for ensuring that financial and operational activities adhere to regulations. However, factors such as independence, objectivity, and the attributes of the auditee may affect audit quality. Additionally, the cognitive style of auditors—whether field-dependent or field-independent—could influence their decision-making and effectiveness in detecting fraud. This study seeks to explore how these factors interact and affect the quality of internal audits. In today's complex and globalized economy, the role of internal audits has become increasingly critical in ensuring organizational accountability and governance (Yusnaini et al. 2017). Internal auditing is a key function that provides independent, objective assurance and advisory services to improve an organization’s operations, ensuring its financial reporting integrity, risk management, and control processes. As organizations face heightened risks, such as fraud and financial misstatements, the importance of internal audit quality has gained significant attention among scholars and practitioners alike (Arena & Azzone, 2009; Bryant et al., 2009., Yusnaini et al., 2023, Yusnaini 2023)

The concept of audit quality refers to the ability of auditors to detect and report significant irregularities in financial reports or internal control systems (DeAngelo, 1981). High-quality internal audits are essential to improving transparency and ensuring stakeholders' trust in the organization (Cohen & Sayag, 2010). However, various factors can affect the quality of an internal audit, including the independence and objectivity of auditors (Alzeban & Gwilliam, 2014 & Akuoko-Sarpong, 2024). Independence allows auditors to act without bias or conflict of interest, which is critical to ensuring that their judgments and reports are impartial (Beasley, Carcello, Hermanson, & Lapides, 2000). In addition to independence, objectivity is another key determinant of audit quality (Kurniawan, 2023). Objectivity ensures that auditors make decisions based on evidence and facts rather than personal or external influences (IIA, 2017). Previous studies have shown that objectivity is closely linked to the effectiveness of internal audits (Ege, 2015). Without objectivity, internal auditors may be swayed by management or other stakeholders, which can compromise the audit's outcomes (Ahlawat & Lowe, 2004). Moreover, the interaction between auditors and auditees plays a significant role in shaping audit outcomes. The attributes of auditees, such as their cooperation, openness, and willingness to provide access to necessary information, can greatly influence the quality of the audit process (Messier et al., 2011 & Jiang, L. et al., 2024). Cooperative auditees are more likely to facilitate effective audits by providing auditors with comprehensive information and support (Roussy & Rodrigue, 2018).

While much research has focused on these factors, a less explored area is the role of **cognitive style** in moderating the relationship between these variables and audit quality. **Cognitive style** refers to the individual preferences auditors use in processing information and making decisions (Riding & Rayner, 2013 & Camilli, R, 2025). Auditors with a **field-independent cognitive style** tend to approach tasks analytically and are less influenced by external factors, whereas those with a **field-dependent cognitive style** are more socially oriented and context-dependent (Witkin, Moore, Goodenough, & Cox, 1977). The cognitive style of auditors could influence their ability to maintain independence and objectivity during the audit process (Pincus, 1994; Libby & Luft, 1993, Todorović, M. (2024). Quality audit decisions depend on the auditor's ability to process information objectively and logically. Auditors with a field-independent cognitive style are more likely to make decisions based on evidence and in-depth analysis, while field-dependent auditors may be more influenced by interpersonal factors, which has the potential to reduce the accuracy of audit decisions (Bernardi, R. A.. 2003 & Chenhall, Robert H. 2004). Thus, the auditor's cognitive style plays an important role in determining the quality of internal audits, especially in terms of independence, objectivity and ability to detect fraud.

Given these considerations, this study aims to investigate the impact of independence, objectivity, and auditee attributes on internal audit quality, with a particular focus on the moderating role of cognitive style. This research focuses on Public Service Agency (BLU) universities in Indonesia, which operate under a semi-autonomous financial model. These institutions provide a unique context for studying internal audits due to the increasing demands for financial accountability and governance in higher education (Ferry & Ahrens, 2017). By addressing these questions, the study seeks to provide new insights into the determinants of audit quality in educational institutions and contribute to the broader understanding of how cognitive factors influence auditor behavior.

1. LITERATURE REVIEW AND HYPOTHESES

This research is grounded in **attribution theory** (Heider, 1958), which posits that individuals attribute behavior either to internal factors (such as personal traits) or external factors (such as situational influences). In the context of internal auditing, auditors' independence and objectivity represent internal traits, while auditee attributes and external pressures represent external influences. The cognitive style of auditors plays a critical role in how they process information and make decisions, potentially affecting their ability to perform high-quality audits (Tumanian, A., 2024).

Independence refers to an auditor's ability to remain objective and unbiased when conducting audits. Prior research suggests that independence significantly impacts audit quality. Auditors who maintain independence are better equipped to detect and report financial irregularities. Independence is crucial for effective university audits. Complex governance structures and multiple stakeholders can compromise auditors' ability to detect financial mismanagement, compliance violations, or inefficiencies. Objectivity is closely related to independence but specifically refers to the mental attitude of auditors in ensuring that their judgments are not influenced by personal biases or external pressures. Objective auditors are more likely to produce reliable audit reports that reflect the true state of the organization. Objectivity ensures that internal auditors evaluate university operations based on evidence rather than personal relationships or external pressure. Given that universities have diverse funding sources (tuition, grants, endowments, etc.), objective assessments are crucial in ensuring financial transparency. The relationship between auditors and auditees can affect audit outcomes. Auditee cooperation, openness, and willingness to provide necessary information are critical for the success of internal audits. Auditees who actively collaborate with auditors contribute to the effectiveness and accuracy of the audit process. Auditee cooperation is essential for a successful internal audit process in universities. Faculty members, administrative staff, and financial officers must be willing to share accurate and complete information with auditors. Resistance or lack of transparency can hinder the effectiveness of audits.

Cognitive style refers to an individual's preferred way of processing information (Ho, J. L., and W. Rodgers. 1993, Chen, S. dan R. Macredie. 2002). Two prominent cognitive styles are field-dependent and field-independent (Kogan, N. 1973). Field-independent auditors tend to be more analytical, self-reliant, and less influenced by social context, which could lead to higher audit quality. Field-dependent auditors, on the other hand, are more sensitive to social cues and external influences, potentially affecting their judgment (Garger, S. and Guild. M. 1984). Auditors with a field-independent cognitive style tend to be more analytical and systematic in evaluating audit evidence. They can identify anomalous patterns in financial reports without being unduly influenced by context or social pressures. In contrast, auditors with a field-dependent cognitive style are more contextual and tend to rely on the external environment in decision making, which can cause bias in audit judgment (Pincus, K., 1994, Bernardi, R. A., 1994, Mills, Tina Y., 1996, Bernardi, R.A., 2003). Auditors who are field-independent are better able to maintain independence and are not easily influenced by opinions or pressure from the auditee. In contrast, auditors with a field-dependent style tend to be more responsive to the social environment and can be more susceptible to management influence, which can reduce objectivity in the audit. Auditors who have a field-independent cognitive style tend to focus more on the details and structure of information, so they are more effective in detecting irregularities or potential fraud in financial reports (Fuller, Lori R., & Steven E. Kaplan. 2004, Yusnaini et al., 2020, Yusnaini et al., 2023). They are better able to recognize hidden anomalies in financial data than auditors who rely more on social context. Internal audits at BLU universities often involve complex financial systems with various funding sources and regulations. Field-independent auditors are better able to understand and analyze this complexity without being distracted by non-technical aspects, while field-dependent auditors may have more difficulty adapting to situations that require in-depth analysis without social support (Yusnaini et al., 2020)

1.1. The Effect of Independence on the Quality of Internal Audit

Independence is an attitude and mindset that emphasizes honesty, responsibility, integrity, and objectivity when carrying out tasks in such a way that no one can influence the attitude adopted (Aulia et al., 2024). When carrying out the audit, SPI members are trusted to carry out the audit stages in accordance with applicable standards. Thus, they must act independently when reporting audit results because if an internal auditor is not independent or his independence is lost, the auditor can ignore certain tests and will ignore management or staff errors that result in poor quality audit reports (Fairchild et al., 2009). As a member of SPI, an attitude of independence is indispensable to produce quality audits. The attitude of independence of the auditor can avoid relationships that can interfere with the objectivity of the auditor, this independence is vital for sustaining the integrity and effectiveness of the internal audit process. (Sreseli, 2023). Proprietary testing (Krichene and Baklouti, 2020; Handoyo et al., 2022; Hafizah et al., 2022) revealed that the independence of internal auditors has a positive influence on audit quality. The results of this finding are different from the findings of the company (Dali, N., 2019) revealing that the independence of internal auditors has a negative effect on audit quality. Other findings are the findings of Wicaksono, D. (2018), Olurankinse & Ojo (2023) & Kurniawan (2023) which show that independence has no effect on audit quality. Based on the inconsistency of previous research on the impact of independence on the quality of internal audits, the following hypotheses are worth proposing, namely:

H1: Independence has a positive effect on the quality of internal audits.

1.2. The Effect of Objectivity on the Quality of Internal Audit

Objectivity is a behavior related to the auditor's mentality that should be impartial in carrying out their duties so that the auditor has firmness and confidence in the results of work without agreement in quality based on the direction of the 2021 Government Accounting Standards Committee. This requires that the internal auditor must have an impartial and objective attitude to avoid improper effects on judgments and decisions and avoid conflicts of interest that can damage the credibility and integrity of the internal auditor himself. Objectivity is one of the internal attribution factors of internal auditors to achieve the quality of internal audits. Objectivity by internal auditors is related to attribution theory, because attribution theory is a theory that explains the triggers of one's own or other people's attitudes that are determined whether the attitude is influenced by internal or external aspects (Heider, 1958). Objectivity is the behavior of internal auditors while carrying out their work. Objective behavior in carrying out internal audits is an internal factor of the internal auditor itself, how to be professional and impartial and there is no conflict of interest in carrying out internal audits. Internal auditors who have objective principles when carrying out audits, the level of effectiveness of internal audits can be achieved, because the resulting audit results report can reveal the actual situation at the time of the audit without any element of interest or intervention from any party. The audit report can provide recommendations that are in accordance with existing conditions and problems, and these recommendations can provide improvements for the future. Technical advice, recommendations from internal auditors for auditees also make the control and supervision system can take place. An internal auditor who is objective, impartial, without a conflict of interest, can be a consulting service by the auditee or management so that mistakes in the past are not repeated and the quality of internal audit is achieved. The research on objectivity that has been carried out on the quality of internal audit is in the research of Dyhati, A. S. et al. (2022), Trijayanti et al., (2023), Sreseli (2023), Afzal (2023) Zakwan et al., (2024), Yoewono, (2024) whose results are that objectivity has a positive effect on the quality of internal audits, while in the research of Razali et al. (2023), Haghighi et al. (2023), Mubako & Mazza (2023), Hurriyaturrohman et al. (2024) objectivity has no effect on the quality of internal audit. Based on the explanation above, the hypothesis that can be carried out in this study:

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H2: Objectivity has a positive effect on the quality of internal audit.

1.3. The Effect of Auditee Attributes on the Quality of Internal Audits

Auditee attributes that have implications for the effectiveness of internal audit include the ability of the auditee to meet organizational objectives efficiently and effectively; their attitude towards internal audit; and the level of cooperation given to auditors (Temesgen, A. and Estifanos, L., 2018). According to Mihret & Yismaw (2007) to carry out audit work, auditors are obliged to get full and unlimited access to all activities, documents, assets and be given cooperation from the auditor from the auditor. The auditee's attribute is one of the external attribution factors that is in accordance with the attribution theory that according to Heider, Fritz. (1958) explains internal and external behavior, in this case the attributes of the auditee which are external attribution factors include the attitude or behavior of the auditee. The attitude of accepting auditees is the beginning of the performance of internal audits, the attitude of cooperation is given, then the internal audit that is carried out will run smoothly, the internal auditor has full access to documents or all matters related to the audit and in accordance with the audit objectives, so that the audit report produced is competent and in accordance with the actual conditions. Based on the definition that has been explained, the auditee's attributes are one of the factors in achieving the quality of internal audit. Previous research on auditee attributes was in the research of Mahyoro&Kasoga (2021), Verma et al. (2023), Pasko et al. (2024), & Mashayekhi & Mohammed (2024) whose results showed that auditee attributes had a positive effect on the quality of internal audits. The next research that supports the attributes of auditees is the research of Singh et al. (2021), which discusses the support and acceptance of auditees in internal audits, and the results show that the support and acceptance of auditees affect the quality of internal audits. Another research on auditee attributes is in the research of Nainggolan&Prabowo (2019), namely that auditee support does not affect the effectiveness of internal audits. Based on the explanation above, the hypotheses that can be carried out in this study are:

H3: Audinee attributes have a positive effect on the quality of internal audit

1.4. The Interaction of Cognitive Style with Independence, Objectivity and Attributes of Auditees on the Quality of Internal Audit

The cognitive characteristics of field-dependence show that the field-independent cognitive style can analyze well the occurrence of fraud events or not, can determine the structure of information and has an impersonal orientation, has freedom in work, and is independent of their social environment Witkin, H. A. et al. (1977), Goodenough, D. (1976). Hayes, J. and Allinson. C.W. (1994). Meanwhile, the field-dependent cognitive style works more structured and sensitive to its social environment. Thus, internal auditors who have a field-independent cognitive style are better able to analyze fraud events because they can think and process information more comprehensively. In addition, this cognitive style has a greater sense of personal control over the events of fraud in the government environment. The characteristics inherent in each of these cognitive styles will have an impact on how far the perceived responsibility is in detecting fraud. Thus, it can be concluded that internal auditors with a field-independent cognitive style tend to have a higher level of perceived responsibility in detecting fraud than the field-dependent type. If associated with the duties of internal auditors in the university environment, the field-independent cognitive style will tend to produce good audit quality, especially if the internal auditor has high independence and objectivity in carrying out audit duties. Similarly, the condition of accepting auditees or auditee attributes in the process of carrying out auditor duties is supported by the individual cognitive style of the internal auditor, which will result in good internal audit quality. Thus, the hypothesis proposed is as follows:

H4a: The interaction of field-independent cognitive style and independence has a positive effect on the quality of internal auditors

H4b: The interaction of field-independent cognitive style and objectivity has a positive effect on the quality of internal auditors

H4c: The interaction of field-independent cognitive style and auditee attributes has a positive effect on the quality of internal auditors

2. METHODS

The study adopts a quantitative research design, using primary data collected through surveys distributed to 265 auditors across BLU universities in Indonesia. The respondents include internal auditors who also serve as academic staff in their respective institutions. The survey measures key variables such as independence, objectivity, auditee attributes, and cognitive style, using validated scales adapted from previous research. Data analysis is conducted using moderated regression analysis (MRA) to assess the moderating effect of cognitive style on the relationships between the independent variables and internal audit quality. The sample consists of auditors from various BLU universities, including large institutions. These auditors are responsible for conducting internal audits and ensuring compliance with financial regulations in their institutions.

This research was conducted on members of SPI (internal supervision unit) who work at State Universities of the Public Service Agency in Indonesia. The data collection technique used in this study is to distribute questionnaires. The questionnaire was distributed by sending a google form link containing the questionnaire directly through the whatsapp application and e-mail to 265 members of SPI BLU university and BLU polytechnic in Indonesia. The questionnaire that returned was 167 or a response rate of 63%. The questionnaire that did not meet the requirements was 21 respondents. Questionnaires that meet the requirements of 146 questionnaire answers that are ready to be processed. The characteristics of respondents based on gender consisted of 62 men or 42.5% and 84 female respondents or 57.5%. Respondents based on position status in SPI showed that 28 people (19.17%) were the chairman, 31 people (21.23%) were the secretary, and 87 people (60%) were members. The characteristics of respondents based on work experience showed that SPI members who worked for 0-12 amounted to 25 people (17.12%). SPI members who worked for 1-3 years totaled 48 people (32.88%). SPI members who have worked for 3-6 years are 36 people (24.65%). SPI members who have worked for > 6 years are 37 people (25.34%).

The classical assumption test of data normality showed the results of testing the magnitude of the Kolmogorov-Smirnov statistical test value of 0.066 and significant at 0.2. This means that residual data is normally distributed. The results of the multicoloniality test showed that no independent variable had a tolerance value of less than 0.10. The results of the VIF calculation also show the same thing, there is no single independent variable that has a VIF value of more than 10. Thus, it can be concluded that there is no multicoloniality between independent variables in the regression model. The results of the heteroscedasticity test through the glacier test showed that the significance values of all independent variables showed values above the confidence level of 0.05 so that it can be concluded that the regression model does not contain heteroscedasticity.

3. RESULTS

In this study, the interaction test (moderated regression analysis) was used because this analysis used an analytical approach that maintained the integrity of the sample and provided a basis for controlling the influence of the moderator variables. Table 1 presents the results of hypothesis testing.

Table 1. Hypothesis Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standard. Coeff.	t	Sig.
		B	Std. Err.	Beta		
1	(Constant)	37.674	9.121		5.993	.012
	Independence	.741	.149	.922	4.529	.033
	Objektives	-.921	.608	-.618	-1.325	.125
	Auditee Attributes	-.688	.438	-.607	-1.032	.217
	Independence*Cognitive Style	-.021	.046	-.618	-.411	.314
	Objectivity*Cognitive Style	-.331	.072	-.983	-.649	.781
	Auditee Attributes*Cognitive Style	.087	.041	1.425	1.255	.027

Dependent Variable: Internal Audit Quality
Source: Primary data processed, 2024

From table 1, the results of hypothesis testing can be concluded. Hypothesis 1 which states that Independence has a positive effect on the quality of internal audit is supported. This can be seen in table 1 which shows that the value of the independence regression coefficient (β1) is 0.741 with a significant level of 0.033 (<0.05). This shows that H1 is accepted, so this shows that independence has a positive effect on the quality of internal audit. Hypothesis 2 which states that objectivity has a positive effect on the quality of internal audit is not supported. This can be seen in table 1 which shows that the value of the independence regression coefficient (β1) is -0.921 with a significant level of 0.125 (>0.05). This shows that H2 was rejected so that this shows that objectivity has no positive effect on the quality of internal audit. Hypothesis 3 which states that the Audit Attribute has a positive effect on the quality of internal audit is not supported. This can be seen in table 1 which shows that the value of the independence regression coefficient (β1) is -0.688 with a significant level of 0.217 (>0.05). This shows that H3 was rejected so that this shows that the Audit Attribute does not have a positive effect on the quality of internal audit.

The testing of cognitive style moderation on the influence of independence, objectivity and audity attributes on the quality of internal audit was carried out in the testing of hypothesis 4a,b,c. The test results showed that cognitive style was able to moderate the influence of audity attributes on the quality of internal audits. This can be seen from the significance value of the interaction between audity attributes and cognitive style of 0.027. Meanwhile, the interaction between cognitive style and independence and objectivity showed insignificant values (0.314 and 0.781). Thus hypotheses 4a and 4b were rejected, while hypothesis 4c was accepted.

4. DISCUSSION

Based on the results of the hypothesis testing that has been carried out above, the results are obtained that independence has a positive effect on the quality of internal audit. This shows that the level of independence of SPI members affects the quality of the internal audits produced. This condition shows that the higher the independence of an auditor, the higher the quality of the audit produced by Handoyo, Riantika and Hidayat (2022). When SPI members can maintain their independence, they will be better able to conduct objective assessments, better identify risks, and carry out more comprehensive testing. Strong independence helps to ensure that SPI members are not affected by interests or pressures that may exist within the organization, and can maintain integrity in carrying out their duties. The attitude of independence of the auditor can avoid relationships that can interfere with the objectivity of the auditor (Sreseli, 2023). This condition is also supported by the importance of a true and reliable report that contains real information about the condition of an organization for good decision-making. Reports produced by independent SPI members can also be relied upon for improvement for management if weaknesses or mistakes are found in an organization. This is important because the high quality of internal audit gives confidence to management and other stakeholders that the internal control system has been objectively evaluated and that potential risks have been properly identified and addressed. In addition, the fact that the management is aware of the internal audit function makes the management support the work of SPI members without intervention or intervention. The results of this study are in line with the research of Krichene and Baklouti (2020), Handoyo et al. (2022), Hafizah et al. (2022) revealing that auditor independence has a positive effect on audit quality.

Objectivity is one of the main principles in internal auditing, which requires auditors to act independently and unbiasedly in carrying out their duties. According to the Institute of Internal Auditors (IIA), the objectivity of internal auditors is essential to ensure that the audit results provided are not affected by personal interests or external pressures. In this case, although objectivity is a basic principle that is expected to improve the quality of internal audit, test results showing a negative ($\beta 1 = -0.921$) and insignificant relationship (significance $0.125 > 0.05$) may indicate that although auditors have objectivity, other factors that are more dominant affect the quality of internal audit. Overall, the results of the study show that objectivity does not have a positive effect on the quality of internal audit can be influenced by various factors, both in terms of theory and practical context. The results of this study are in line with the research of Razali et al. (2023), Haghighi et al. (2023), Mubako & Mazza (2023), Hurriyaturrohman et al. (2024) revealing that objectivity has no effect on the quality of internal audit. To improve the quality of internal audit, organizations need to overcome other obstacles such as managerial pressure, strengthening independence, and creating a culture that supports objectivity in internal audit.

A significance value of 0.217 is greater than 0.05, which indicates that the relationship between Audit Attributes and internal audit quality is not statistically significant. In this context, it indicates that changes to the Audit Attributes (e.g., independence or competence of the auditor) do not directly affect the quality of the internal audit in the sample used. This means that there is not enough evidence to support the claim that audit attributes possessed by auditors can improve the quality of internal audits. This could also mean that other factors that were not measured in this study may have more influence on the quality of internal audits. In this study, there may be other variables that are not controlled or not included in the model that affect the quality of internal audit. For example, factors such as organizational culture, management support, or even the challenges that auditors face in carrying out their duties, can be more decisive in improving the quality of internal audits than just audit attributes. These results can also show that in certain contexts (e.g., organizations with different structures or certain industries), the influence of Audit Attributes on the quality of internal audits is not universally applicable. It is possible that in different settings, attributes such as independence or objectivity of the auditor have a greater influence, or other factors that are more important in improving the quality of internal audit. It is possible that the measurement of Audit Attributes or the quality of internal audits in this study does not fully reflect the existing reality. For example, if the data used is incomplete or in-depth enough to describe relevant attributes (such as competence, independence, or experience of the auditor), this could lead to results that do not match the hypothesis proposed. The results of this study are in line with the research of Mahyoro&Kasoga (2021), Singh et al. (2021), Verma et al. (2023), Pasko et al. (2024), & Mashayekhi & Mohammed (2024). Overall, the results that show that the Audit Attribute has no positive effect on the quality of internal audit open up room for further exploration. Further research needs to be conducted by considering other factors that may affect the quality of internal audits, as well as using more accurate measurements of audit attributes. Additionally, it is important to consider that the relationship between audit attributes and internal audit quality can vary depending on the context and environment of the organization being studied.

Based on the results of the moderation test in this study, it was found that cognitive style only moderated the influence of audity attributes on the quality of internal audits, while did not moderate the relationship between independence and objectivity on the quality of internal audits. The results of the analysis showed that the interaction between independence and cognitive style was not significant ($p = 0.314$). This shows that the auditor's cognitive style does not strengthen or weaken the relationship between independence and internal audit quality. In other words, the independence of the auditor remains a factor that has a direct impact on the quality of the audit, without being influenced by the auditor's cognitive style. This insignificance is likely to occur because independence is a fundamental factor that does not depend on the cognitive aspects of the individual, but is more influenced by regulations and professional codes of ethics. In addition, auditors who have a high level of independence tend to already have strong standards of professionalism, so cognitive style does not play much role in strengthening or weakening the relationship.

The results also show that cognitive style does not moderate the influence of objectivity on the quality of internal audits. The interaction between objectivity and cognitive style also showed insignificant results ($p = 0.781$). This shows that the auditor's cognitive style has no effect in strengthening or weakening the relationship between objectivity and quality of internal audit. One possible cause is that objectivity in auditing is more normative, where auditors are required to maintain impartiality in conducting assessments without being influenced by the individual's way of thinking or cognitive style. Organizational factors, such as pressure from management or work culture, are likely to influence the auditor's objectivity more than the auditor's individual cognitive style.

However, the test results show that cognitive style moderates the influence of audity attributes on the quality of internal audits. In contrast to the previous two variables, the interaction between audity attributes and cognitive style showed significant results ($p = 0.027$). This shows that the auditor's cognitive style plays a role in strengthening or weakening the relationship between audity attributes and internal audit quality (Yusnaini et al, 2022, Burhanudin et al 2023, Yusnaini 2023). These findings indicate that how auditors process information, develop analysis strategies, and make decisions can affect the effectiveness of auditing attributes in improving audit quality. Auditors with a more analytical cognitive style may be more careful in evaluating audity attributes, while auditors with a more intuitive cognitive style may be more flexible in adapting the audit approach to the situation at hand. This factor becomes important in a complex audit environment, where the auditor's ability to interpret information and adjust audit strategies will have an effect on the final audit results produced. Therefore, organizations can consider cognitive styles in the recruitment or training of auditors to ensure that auditors have the right approach in evaluating audity attributes and improving the quality of internal audits.

CONCLUSION

This research contributes to the literature on the quality of internal audits by highlighting the importance of independence, objectivity, and attributes of auditees, as well as the role of cognitive style moderation. These findings suggest that BLU universities in Indonesia can improve their internal audit function by strengthening the role of independence and objectivity among their auditors and fostering a positive relationship between auditors and audited parties. The results show that independence has an effect on the quality of internal audit while objectivity and audity attributes have no effect on the quality of internal audit. Cognitive style moderates the influence of audity attributes on the quality of internal audits while cognitive styles are unable to moderate the influence of independence and objectivity on the quality of internal audits.

The results of this study have several practical and academic implications, including that organizations are expected to strengthen the independence of auditors by ensuring that internal auditors have the freedom to carry out their duties without pressure or intervention from management. Company regulations and policies must support the independence of auditors so that audit quality is maintained. Furthermore, it is necessary to improve organizational factors to support the objectivity and Audit Attributes. Although the objectivity and attributes of auditing have no direct effect on the quality of internal audits, other factors such as organizational culture and internal control systems may be more relevant in improving audit quality. Therefore, management must create an environment that encourages professionalism and transparency in the implementation of internal audits. In addition, the importance of attention to cognitive styles in the management of auditor resources. The finding that cognitive style moderates the relationship between audity attributes and internal audit quality suggests that individual approaches in processing information and decision-making play an important role in audit effectiveness. Therefore, in the recruitment and training of auditors, organizations can consider cognitive aspects to ensure that auditors have the appropriate skills to match the complexity of the audit tasks faced.

Future studies will be able to consider variables such as organizational culture, managerial pressure, or internal control policies as factors that can affect the quality of internal audits. An in-depth study with interviews or case studies can provide a deeper understanding of how auditors face the challenges of independence and objectivity in practice. The research can be expanded to different industry sectors or use a larger sample to see if these findings are universal or specific to a particular context. Overall, this study confirms that independence is the main factor in improving the quality of internal audit, while the objectivity and attributes of auditing may be influenced by other factors. In addition, auditors' cognitive styles have proven to play an important role in determining how audity attributes contribute to audit quality, so this aspect needs attention in the management of auditor resources in organizations.

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