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THE INFLUENCE OF INTERNAL AUDITOR COMPETENCE, AUDIT TECHNOLOGY READINESS, AND ORGANIZATIONAL CULTURE ON THE SPEED OF REPORTING AUDIT FINDINGS AT PLN MEDAN

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ABSTRACT

This study aims to examine the effects of Internal Auditor Competence, Audit Technology Readiness, and Organizational Culture on the Timeliness of Audit Findings Reporting. The study is grounded in the Resource-Based View (RBV), Institutional Theory, and the COBIT 2019 information technology governance framework to explain the determinants of internal audit process performance. The research was conducted at PT PLN Medan Region. The population of this study consisted of all internal auditors and accounting staff working at PT PLN Medan Region, totaling 50 employees. A census (saturated sampling) technique was applied, whereby all members of the population were included as research respondents. A quantitative research approach was employed using a structured questionnaire. Data quality was assessed through Pearson correlation validity tests and Cronbach's Alpha reliability tests, which indicated that all measurement items were valid and reliable, with Cronbach's Alpha values exceeding 0.60. The data were subsequently analyzed using multiple linear regression, preceded by classical assumption tests, including tests of normality, heteroscedasticity, and multicollinearity. The results of these tests confirmed that the data were normally distributed, free from heteroscedasticity, and exhibited no multicollinearity, indicating that the regression model was appropriate for interpretation. The findings reveal that Internal Auditor Competence and Audit Technology Readiness have a positive and significant effect on the Timeliness of Audit Findings Reporting, whereas Organizational Culture does not have a significant direct effect. Simultaneously, the three independent variables significantly influence the dependent variable, with a coefficient of determination of 63.5%, indicating strong explanatory power of the model. These results highlight that human resource capabilities and audit technology readiness are the primary drivers in accelerating the audit findings reporting cycle, while organizational culture functions as an indirect supporting factor.

Introduction

The speed of reporting audit findings is a key factor in ensuring that control recommendations can be followed up immediately so that operational and financial risks can be reduced. This is increasingly crucial for utility companies such as PT PLN (Persero) that operate sustainably (24/7), have large value assets, and involve cross-unit and cross-functional business processes. Delays in audit reporting have the potential to delay corrective action, increase risk exposure, and incur significant opportunity costs for companies.

The Institute of Internal Auditors (IIA) through the International Professional Practices Framework (IPPF) emphasizes that communication of audit results must be delivered in a timely manner to enable management to take corrective action immediately. Standard 2420 (Quality of Communications) states that quality audit reports must be accurate, clear, complete, and timely. Furthermore, the IIA Practice Guide: Audit Reporting states that an effective internal audit function generally publishes a final audit report no later than 30 days after the closure of the fieldwork. Reporting delays are considered to reduce audit added value and increase organizational risk exposure (IIA, 2015; 2017; 2020).

In the practice of the public sector in Indonesia, especially in State-Owned Enterprises (SOEs), the Overview of the Results of the Semester Audit (IHPS) of the Audit Board (BPK) consistently highlights three main patterns of findings, namely weaknesses in the internal control system, non-compliance with the provisions of laws and regulations, and inefficiency and inefficiency. This recurring pattern of findings indicates that the internal audit process and the reporting mechanism and follow-up of recommendations have not run optimally and on time (BPK RI, 2023; 2024).

In the context of state-owned enterprises in the energy sector such as PT PLN (Persero), the complexity of managing electricity subsidies and compensation, large-scale investment projects, procurement of goods and services, and electricity network operations causes the audit process to become increasingly complex. Data fragmentation between units, multi-stakeholder coordination, and non-uniform documentation quality often prolong the time lag between the closure of audit field work and the issuance of the final audit report. This condition has the potential to delay the implementation of improvement recommendations and increase the risk of inefficiency and financial losses.

Various BPK audit findings on the performance of PT PLN (Persero) in the 2021-2023 period show that there are still significant problems, including in the management of electricity subsidies and compensation, operational cost efficiency, income management, development of new and renewable energy, and implementation of strategic infrastructure projects. These findings not only reflect operational complexity, but also indicate the need to accelerate the audit and reporting cycle so that problems do not recur and can be addressed immediately.

Digital transformation of audits opens up opportunities to accelerate the audit and reporting process through the use of Computer Assisted Audit Techniques (CAATs), data

Equivalent : Journal Of Economic, Accounting and Management
Vol. 4, No. 1, 2026, 1348-1362

integration, and audit analytics. The literature shows that the intensive use of audit technology is positively correlated with the effectiveness and efficiency of the audit process, including the timeliness of reporting (Janvrin, Bierstaker, & Lowe, 2008). However, audit technology readiness includes not only the availability of tools, but also infrastructure, system integration, auditor training, IT governance, and management support (ISACA, 2012).

In addition to technology factors, internal auditor competencies and organizational culture also play an important role in determining the speed of audit reporting. Competent auditors are expected to be able to complete audit work efficiently, make optimal use of technology, and prepare clear and timely reports. On the other hand, an organizational culture that supports time discipline, cross-unit collaboration, and performance orientation will speed up the process of reviewing and approving reports. Conversely, a rigid bureaucratic culture has the potential to slow down the audit cycle (Schein & Schein, 2017; Cameron & Quinn, 2011).

Empirical studies in Indonesia, especially in the public sector and state-owned enterprises, generally still focus on the effectiveness of internal audits or the quality of audit reports, and have not specifically tested the factors that affect the speed of reporting audit findings as measurable performance indicators, such as reporting lead time and fulfillment of service level agreements (SLAs). In addition, the study of audit technology readiness in SOEs is still limited and often stops at the application adoption aspect, without simultaneously linking it to auditor competence and organizational culture to reporting delays (Habib & Bhuiyan, 2011).

Based on the research gap, this study aims to empirically examine the influence of internal auditor competence, audit technology readiness, and organizational culture on the speed of reporting audit findings in PT PLN (Persero) in the Medan area. This research is expected to make a theoretical and practical contribution in an effort to accelerate the internal audit cycle and improve the effectiveness of corporate control and governance

This study proposes the following hypotheses:

a. The Competence of the Internal Auditor has a positive effect on the Speed of Reporting Audit Findings of PT PLN Medan
b. The Readiness of Audit Technology has a positive effect on the Speed of Reporting Audit Findings of PT PLN Medan
c. Organizational Culture Has a Positive Effect on the Reporting Speed of PT PLN Medan Audit Findings
d. Internal Auditor Competence, Audit Technology Readiness, Organizational Culture and Culture simultaneously affect the Speed of Reporting Audit Findings of PT PLN Medan.

The main purpose of this study is to empirically test the influence of Internal Auditor Competency on the Speed of Reporting Audit Findings at PLN Medan, empirically test the influence of Audit Technology Readiness on the Speed of Reporting Audit Findings, and empirically test the influence of Organizational Culture on the Speed of Reporting Findings, as well as empirically test the simultaneous influence of Internal Auditor Competency,

Readiness of Audit Technology, and Organizational Culture to the Speed of Reporting Audit Findings.

Research Method

This study uses a quantitative approach with multiple linear regression method to analyze the influence of Internal Auditor Competency (X1), Audit Technology Readiness (X2), and Organizational Culture (X3) on the Reporting Speed of Audit Findings (Y). This approach is used to test the relationship between variables partially or simultaneously. The research was carried out at PT PLN Medan Region. The research period lasted from July to November 2025. The research population includes all internal auditors and accounting staff working at PT PLN Wilayah Medan with a total of 50 respondents. The sampling technique used is a saturated sample (census), so that the entire population is used as a research sample.

The type of data used is primary data, which is obtained through a structured questionnaire with a Likert scale of 1–5. The research instruments are prepared based on indicators adapted from previous research and relevant to the context of internal audit. The data quality test includes a validity test using Pearson Correlation and a reliability test using Cronbach's Alpha coefficient. Next, a classical assumption test was carried out, consisting of a normality test, a multicollinearity test, and a heteroscedasticity test to determine the feasibility of the regression model. Hypothesis testing was carried out through the t-test to determine the influence of the independent variable partially and the F-test to test the influence of the independent variable simultaneously on the dependent variable, with a significance level of $\alpha = 0.05$. The entire process of data analysis is carried out using statistical software.

Results and Discussion

This section presents and discusses the results of the research obtained based on the data collected from the respondents in accordance with the established research method. This study uses a quantitative approach with multiple linear regression analysis techniques to test the influence of Internal Auditor Competency (X1), Audit Technology Readiness (X2), and Organizational Culture (X3) on the Speed of Reporting Audit Findings (Y).

Before hypothesis testing, a data quality test is first carried out, which includes validity tests and reliability tests, to ensure that the research instrument is able to measure research variables accurately and consistently. Furthermore, a classical assumption test was carried out which included a normality test, a multicollinearity test, and a heteroscedasticity test, as a prerequisite to ensure the feasibility of using multiple linear regression models.

The results of the analysis are presented systematically, starting from testing the quality of research instruments, followed by descriptive and inferential statistical analysis, to testing research hypotheses. The discussion was then focused on the interpretation of the research results by relating them to theories, previous empirical findings, and the actual condition of the research object, so as to obtain a comprehensive picture of the factors that affect the speed of reporting audit findings.

Equivalent : Journal Of Economic, Accounting and Management
Vol. 4, No. 1, 2026, 1348-1362

1. Validity Test and Reliability Test

A. Validity Test

The validity test of the Audit Findings Reporting Speed Variable (Y) was carried out by looking at the correlation between each question item Y1–Y6 and the total score of the variable (Y). An item is declared valid if the Sig. (p-value) value is < 0.05 and the correlation coefficient is positive (Sugiyono, 2008).

Correlations

		Y1	Y2	Y3	Y4	Y5	Y6	Y
Y1	Pearson Correlation	1	-.013	.007	-.095	.120	.023	.366**
	Sig. (2-tailed)		.928	.962	.513	.405	.875	.009
	N	50	50	50	50	50	50	50
Y2	Pearson Correlation	-.013	1	.171	.142	-.156	-.193	.316*
	Sig. (2-tailed)	.928		.235	.325	.279	.180	.025
	N	50	50	50	50	50	50	50
Y3	Pearson Correlation	.007	.171	1	.269	.073	.289*	.636**
	Sig. (2-tailed)	.962	.235		.059	.614	.042	.000
	N	50	50	50	50	50	50	50
Y4	Pearson Correlation	-.095	.142	.269	1	.044	.132	.542**
	Sig. (2-tailed)	.513	.325	.059		.762	.360	.000
	N	50	50	50	50	50	50	50
Y5	Pearson Correlation	.120	-.156	.073	.044	1	.176	.457**
	Sig. (2-tailed)	.405	.279	.614	.762		.221	.001
	N	50	50	50	50	50	50	50
Y6	Pearson Correlation	.023	-.193	.289*	.132	.176	1	.505**
	Sig. (2-tailed)	.875	.180	.042	.360	.221		.000
	N	50	50	50	50	50	50	50
Y	Pearson Correlation	.366**	.316*	.636**	.542**	.457**	.505**	1
	Sig. (2-tailed)	.009	.025	.000	.000	.001	.000	
	N	50	50	50	50	50	50	50

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Based on the results of the validity test, all statement items Y1–Y6 were declared valid, because they had a positive correlation value to the total score of the Y variable, and had a significance value of < 0.05. Thus, all statement items are suitable for use as an instrument for measuring the Audit Findings Reporting Speed variable in follow-up analysis (reliability and regression tests).

The next variable validity test is the Internal Auditor Competency (X1) as follows.

Correlations

		X11	X12	X13	X14	X15	X16	X1
X11	Pearson Correlation	1	-.021	-.033	-.281*	-.081	.118	.334*
	Sig. (2-tailed)		.884	.820	.048	.575	.416	.018
	N	50	50	50	50	50	50	50
X12	Pearson Correlation	-.021	1	-.037	.061	.007	-.001	.437**
	Sig. (2-tailed)	.884		.800	.673	.962	.996	.002
	N	50	50	50	50	50	50	50
X13	Pearson Correlation	-.033	-.037	1	-.040	.037	-.118	.398**
	Sig. (2-tailed)	.820	.800		.780	.798	.414	.004
	N	50	50	50	50	50	50	50
X14	Pearson Correlation	-.281*	.061	-.040	1	.022	-.263	.241
	Sig. (2-tailed)	.048	.673	.780		.878	.065	.092
	N	50	50	50	50	50	50	50
X15	Pearson Correlation	-.081	.007	.037	.022	1	-.045	.480**
	Sig. (2-tailed)	.575	.962	.798	.878		.756	.000
	N	50	50	50	50	50	50	50
X16	Pearson Correlation	.118	-.001	-.118	-.263	-.045	1	.259
	Sig. (2-tailed)	.416	.996	.414	.065	.756		.069
	N	50	50	50	50	50	50	50
X1	Pearson Correlation	.334*	.437**	.398**	.241	.480**	.259	1
	Sig. (2-tailed)	.018	.002	.004	.092	.000	.069	
	N	50	50	50	50	50	50	50

*. Correlation is significant at the 0.05 level (2-tailed).

**. Correlation is significant at the 0.01 level (2-tailed).

Based on the results of the validity test of the X1 variable, out of 6 statement items, there are 4 items that are valid and suitable to be used to measure the Internal Auditor Competency variable (X1), while 2 (X14 and X16) are invalid items (Sig. (2-tailed) value > 0.05), and will then be eliminated before further analysis (reliability and regression tests). The results of the validity test after the elimination of items X14 and X16 are as follows.

Correlations

		X11	X12	X13	X15	X1
X11	Pearson Correlation	1	-.021	-.033	-.081	.334*
	Sig. (2-tailed)		.884	.820	.575	.018
	N	50	50	50	50	50
X12	Pearson Correlation	-.021	1	-.037	.007	.437**
	Sig. (2-tailed)	.884		.800	.962	.002
	N	50	50	50	50	50
X13	Pearson Correlation	-.033	-.037	1	.037	.398**
	Sig. (2-tailed)	.820	.800		.798	.004
	N	50	50	50	50	50
X15	Pearson Correlation	-.081	.007	.037	1	.480**
	Sig. (2-tailed)	.575	.962	.798		.000
	N	50	50	50	50	50
X1	Pearson Correlation	.334*	.437**	.398**	.480**	1
	Sig. (2-tailed)	.018	.002	.004	.000	
	N	50	50	50	50	50

*. Correlation is significant at the 0.05 level (2-tailed).

**. Correlation is significant at the 0.01 level (2-tailed).

The results of the validity test showed that all statement items in the Internal Auditor Competency variable (X11), namely X11, X12, X13, and X15, had a positive and significant Pearson correlation coefficient value with the total score of the variable. The significance value of each item is below 0.05, so it can be concluded that all statement items are declared valid.

The validity test The second independent variable is Audit Technology Readiness (X2) is as follows.

Correlations

		X21	X22	X23	X24	X25	X26	X2
X21	Pearson Correlation	1	.021	-.135	.181	-.071	.187	.495**
	Sig. (2-tailed)		.887	.349	.209	.623	.193	.000
	N	50	50	50	50	50	50	50
	Pearson Correlation	.021	1	-.128	-.073	-.093	-.050	.309*
	Sig. (2-tailed)	.887		.375	.613	.522	.731	.029
	N	50	50	50	50	50	50	50
	Pearson Correlation	-.135	-.128	1	-.030	.099	-.200	.266
	Sig. (2-tailed)	.349	.375		.838	.495	.163	.062
	N	50	50	50	50	50	50	50
	Pearson Correlation	.181	-.073	-.030	1	-.041	-.153	.391**
	Sig. (2-tailed)	.209	.613	.838		.779	.290	.005
	N	50	50	50	50	50	50	50
	Pearson Correlation	-.071	-.093	.099	-.041	1	.139	.467**
	Sig. (2-tailed)	.623	.522	.495	.779		.334	.001
	N	50	50	50	50	50	50	50
	Pearson Correlation	.187	-.050	-.200	-.153	.139	1	.375**
	Sig. (2-tailed)	.193	.731	.163	.290	.334		.007
	N	50	50	50	50	50	50	50
	Pearson Correlation	.495**	.309*	.266	.391**	.467**	.375**	1
	Sig. (2-tailed)	.000	.029	.062	.005	.001	.007	
	N	50	50	50	50	50	50	50

Equivalent : Journal Of Economic, Accounting and Management
Vol. 4, No. 1, 2026, 1348-1362

**. Correlation is significant at the 0.01 level (2-tailed).
*. Correlation is significant at the 0.05 level (2-tailed).

Of the 6 statement items, there are 5 items that are valid (Sig. (2-tailed) < 0.5), and are suitable for use to measure the Audit Technology Readiness variable (X2), while 1 item (X23) needs to be eliminated before reliability tests and regression analysis are carried out. The results of the validity test after the elimination of the X23 item are as follows.

Correlations

		X21	X22	X24	X25	X26	X2
X21	Pearson Correlation	1	.021	.181	-.071	.187	.495**
	Sig. (2-tailed)		.887	.209	.623	.193	.000
	N	50	50	50	50	50	50
X22	Pearson Correlation	.021	1	-.073	-.093	-.050	.309*
	Sig. (2-tailed)	.887		.613	.522	.731	.029
	N	50	50	50	50	50	50
X24	Pearson Correlation	.181	-.073	1	-.041	-.153	.391**
	Sig. (2-tailed)	.209	.613		.779	.290	.005
	N	50	50	50	50	50	50
X25	Pearson Correlation	-.071	-.093	-.041	1	.139	.467**
	Sig. (2-tailed)	.623	.522	.779		.334	.001
	N	50	50	50	50	50	50
X26	Pearson Correlation	.187	-.050	-.153	.139	1	.375**
	Sig. (2-tailed)	.193	.731	.290	.334		.007
	N	50	50	50	50	50	50
X2	Pearson Correlation	.495**	.309*	.391**	.467**	.375**	1
	Sig. (2-tailed)	.000	.029	.005	.001	.007	
	N	50	50	50	50	50	50
**. Correlation is significant at the 0.01 level (2-tailed).							
*. Correlation is significant at the 0.05 level (2-tailed).							

The results of the validity test after the elimination of item X23 showed that all statement items on the Audit Technology Readiness variable (X2), namely X21, X22, X24, X25, and X26, had a positive and significant Pearson correlation coefficient of Sig. (2-tailed) to the total score of the variable. The significance value of each item is below 0.05, so that all items are declared valid and suitable for use in further analysis.

Correlations

		X31	X32	X33	X34	X35	X36	X3
X31	Pearson Correlation	1	-.026	-.179	.132	-.120	.455**	.487**
	Sig. (2-tailed)		.855	.215	.359	.405	.001	.000
	N	50	50	50	50	50	50	50
X32	Pearson Correlation	-.026	1	-.025	.337*	.092	.054	.558**
	Sig. (2-tailed)	.855		.863	.017	.523	.711	.000
	N	50	50	50	50	50	50	50
X33	Pearson Correlation	-.179	-.025	1	-.116	.164	-.053	.314*
	Sig. (2-tailed)	.215	.863		.424	.256	.712	.026
	N	5	5	5	5	5	5	5

		0	0	0	0	0	0	0
X34	Pearson Correlation	.132	.337*	-.116	1	-.241	.043	.419**
	Sig. (2-tailed)	.359	.017	.424		.092	.769	.002
	N	50	50	50	50	50	50	50
X35	Pearson Correlation	-.120	.092	.164	-.241	1	-.188	.273
	Sig. (2-tailed)	.405	.523	.256	.092		.191	.055
	N	50	50	50	50	50	50	50
X36	Pearson Correlation	.455**	.054	-.053	.043	-.188	1	.528**
	Sig. (2-tailed)	.001	.711	.712	.769	.191		.000
	N	50	50	50	50	50	50	50
X3	Pearson Correlation	.487**	.558**	.314*	.419**	.273	.528**	1
	Sig. (2-tailed)	.000	.000	.026	.002	.055	.000	
	N	50	50	50	50	50	50	50
**. Correlation is significant at the 0.01 level (2-tailed).								
*. Correlation is significant at the 0.05 level (2-tailed).								

Of the 6 statement items, there are 5 items that are valid and feasible to be used to measure the Organizational Culture variable (X3), while 1 item (X35) needs to be eliminated before reliability tests and regression analysis are carried out. The results of the validity test after the elimination of the X35 item are as follows.

Correlations

		X31	X32	X33	X34	X36	X3
X31	Pearson Correlation	1	-.026	-.179	.132	.455**	.487**
	Sig. (2-tailed)		.855	.215	.359	.001	.000
	N	50	50	50	50	50	50
X32	Pearson Correlation	-.026	1	-.025	.337*	.054	.558**
	Sig. (2-tailed)	.855		.863	.017	.711	.000
	N	50	50	50	50	50	50
X33	Pearson Correlation	-.179	-.025	1	-.116	-.053	.314*
	Sig. (2-tailed)	.215	.863		.424	.712	.026
	N	50	50	50	50	50	50
X34	Pearson Correlation	.132	.337*	-.116	1	.043	.419**
	Sig. (2-tailed)	.359	.017	.424		.769	.002
	N	50	50	50	50	50	50
X36	Pearson Correlation	.455**	.054	-.053	.043	1	.528**
	Sig. (2-tailed)	.001	.711	.712	.769		.000
	N	50	50	50	50	50	50
X3	Pearson Correlation	.487**	.558**	.314*	.419**	.528**	1
	Sig. (2-tailed)	.000	.000	.026	.002	.000	
	N	50	50	50	50	50	50
**. Correlation is significant at the 0.01 level (2-tailed).							
*. Correlation is significant at the 0.05 level (2-tailed).							

Equivalent : Journal Of Economic, Accounting and Management
Vol. 4, No. 1, 2026, 1348-1362

The results of the validity test showed that all statement items in the Organizational Culture (X3) variable, namely X31, X32, X33, X34, and X36, had a positive and significant Pearson correlation coefficient to the total score of the variable. The significance value of each item is below 0.05, so that all items are declared valid and suitable for use in further analysis.

B. Reliability Test

Reliability testing is performed using Cronbach's Alpha method, which is commonly used to measure the internal consistency between statement items in a variable. An instrument is said to be reliable if Cronbach's Alpha value is greater than 0.60, as stated by Ghozali (2008). The results of the reliability testing of the research instruments are presented and explained in the following section.

Variable	Reliability Statistics		
	Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
Y	.831	.831	6
X1	.759	.759	4
X2	.852	.853	5
X3	.757	.762	5

The results of the reliability test showed that Cronbach's Alpha value of all variables was > 0.60, so it can be concluded that the research instrument has an excellent level of reliability and is able to produce consistent measurements, so that it can be continued at the Classical Assumption test stage.

2. Classic Assumption Test

A. Normality Test

Results Testing Normality References The done Using The Kolmogorov-Smirnov Test can be seen in the following table:

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		50
Normal Parameters[a,b]	Red	.0000000
	Std. Deviation	.82524266
Most Extreme Differences	Absolute	.097
	Positive	.059
	Negative	-.097
Kolmogorov-Smirnov Z		.689
Asymp. Sig. (2-tailed)		.729
a. Test distribution is Normal.		
b. Calculated from data.		

Based on the table of the results *of the Kolmogorov-Smirnov Test*, it can be seen that the value of Asymp. Sig. (2-tailed) = 0.729 > 0.05, which means that the data in this study is normally distributed, and can be continued for the next stage of analysis.

1. Heterokedasticity Test

The results of the data normality test conducted using the Kolmogorov-Smirnov Test can be seen in the following table:

Models		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.844	.604		1.398	.169
	X1	.100	.076	.491	1.308	.198
	X2	-.087	.069	-.473	-1.267	.211
	X3	-.010	.021	-.068	-.464	.645

a. Dependent Variable: Abs_Res

Based on the table of heterokedasticity results of *the Glejser* method, it can be seen that the Sig. value of all independent variables > 0.05, which means that the data in this study is not heterokedasticity, and can be continued for the next stage of analysis.

2. Multicollinerites

The results of the data multicollinearity test conducted using VIF values can be seen in the following table:

Models		Collinearity Statistics	
		Tolerance	VIVID
1	(Constant)		
	X1	.148	6.738
	X2	.150	6.667
	X3	.972	1.029

a. Dependent Variable: Y

Based on the table of multicollinearity test results, it can be seen that the VIF value for all independent variables is < 10, which means that the data in this study is data that is avoided from multicollinearity, and can be continued for the next stage of analysis.

3. Test Model Fit

A. Determination Test

The determination test is used to measure how much ability/percentage of the contribution of the free variable is to the bound variable. The results of the determination test are as follows:

Model Summary[b]

Models		R	R Square	Adjusted R Square	Std. Error of the Estimate
	1	.797a	.635	.611	2.755

a. Predictors: (Constant), X3, X1, X2

b. Dependent Variable: Y

Based on the table of determination test results, it can be seen that the value *of R Square = 0.635*. This result can be explained that the independent variables of Internal Auditor Competency (X1), Audit Technology Readiness (X2), and Organizational Culture

Equivalent : Journal Of Economic, Accounting and Management
Vol. 4, No. 1, 2026, 1348-1362

(X3), can explain their influence on the Speed of Reporting Audit Findings (Y) is 63.5%, while the remaining 36.5% is explained by other variables not examined in this model.

B. F Test (Simultaneous Influence Test)

The F test is used to assess the feasibility of a model, i.e. whether all independent variables in the model together are able to significantly influence the dependent variables. The results of the F test in this study are as follows:

ANOVAb						
Models		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	606.527	3	202.176	26.628	.000a
	Residual	349.253	46	7.592		
	Total	955.780	49			
a. Predictors: (Constant), X3, X1, X2						
b. Dependent Variable: Y						

Based on the ANOVA table, the value of F = 26.628 was obtained with a significance value of Sig. = 0.000. Because the Sig. value is smaller than the significance level of 0.05 (0.000 < 0.05). Thus, it can be concluded that the Internal Auditor Competency (X1), Audit Technology Readiness (X2), and Organizational Culture (X3) simultaneously have a significant effect on the Reporting Speed of Audit Findings (Y), so that the regression model built is significant (feasible) to be used in explaining the Speed of Reporting Audit Findings.

4. Hypothesis Testing

The hypothesis test in this study aims to test the significance of causal relationships between variables in structural models, which include the relationship between independent variables, moderation variables, and dependent variables.

1. Test the Direct Influence Hypothesis

The following are the results of the partial influence test (t-test) as follows.

Coefficient								
Models		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIVID
1	(Constant)	-12.617	1.033		-12.209	.000		
	X1	1.378	.130	.698	10.574	.000	.148	6.738
	X2	.543	.118	.302	4.602	.000	.150	6.667
	X3	.009	.035	.007	.270	.788	.972	1.029
a. Dependent Variable: Y								

Based on the table of t-test results, it can be explained that the results of the hypothesis test in this study are as follows:

a) The Internal Auditor Competency Variable (X1) has a value of Sig. = 0.000. Because 0.000 < 0.05, the Internal Auditor has a significant positive effect on the Speed of Reporting Audit Findings, thus H0 is rejected, and H1 is accepted. The positive value of the regression coefficient shows that the higher the competence of the internal auditor, the faster the reporting of audit findings can be completed and submitted.
b) The Audit Technology Readiness variable (X2) has a value of Sig. = 0.000. Because 0.000 < 0.05, the Readiness of Audit Technology has a significant positive effect on the Speed of Reporting Audit Findings, thus H0 is rejected,

and H1 is accepted. The positive regression coefficient shows that the better the readiness of the audit technology used, the more efficient the process of data processing, documentation, and reporting of audit results, thereby accelerating the submission of audit findings reports.

c) The Organizational Culture variable (X3) has a value of Sig. = 0.788. Since 0.788 > 0.05, the Organizational Culture has no effect on the Speed of Reporting Audit Findings, thus H0 is accepted, and H1 is rejected. Very small and insignificant regression coefficient values indicate that the strength or weakness of the organizational culture has not been able to directly affect the speed of reporting audit findings.

Discussion

This study aims to analyze the influence of Internal Auditor Competence, Audit Technology Resiliency and Organizational Culture on Speed of Reporting Audit Findings. The result of the validity and reliability test showed that all research instruments had met the measurement feasibility criteria. All statement items are declared valid with a significance value below 0.05, and reliable with a Cronbach's Alpha value above 0.60. This confirms that the instrument is able to measure research variables accurately and consistently. The results of the classical assumption test which included normality, heterokedasticity, and multicollinearity tests showed that the research data had fulfilled all classical linear regression assumptions. The results of the determination test showed that the variables of Internal Auditor Competency, Audit Technology Readiness, and Organizational Culture were together able to explain the variation in the Reporting Speed of Audit Findings by 63.5%, while the remaining 36.5% were influenced by other variables outside the research model. This indicates that the model has power explain the strong. The results of the simultaneous test (F test) proved that the three independent variables together had a significant effect on the speed of reporting audit findings. Thus, the regression model constructed is declared fit and feasible to be used to explain the phenomenon being studied. Partially (t-test), Internal Auditor Competence and Audit Technology Readiness have been proven to have a positive and significant effect on the Speed of Reporting Audit Findings. These findings show that auditors with high competence and adequate audit technology support are able to improve the efficiency of the audit process, especially in accelerating the preparation and submission of audit findings reports. However, Organizational Culture has not been shown to have a significant effect on the speed of reporting audit findings. This indicates that while organizational culture is important in the context of governance and work values, it has not been able to have a direct influence on the speed of audit reporting without being supported by individual competencies and adequate technological readiness.

The results of this study show that the competence of internal auditors and the readiness of audit technology have a positive and significant effect on the speed of reporting audit findings, while organizational culture does not have a significant effect directly. These findings are in line with previous research that confirms the importance of auditor competence in improving audit performance and the quality of reporting outputs.

Equivalent : Journal Of Economic, Accounting and Management
Vol. 4, No. 1, 2026, 1348-1362

Haryanto & Hidayah (2023) concluded that the competence of internal auditors has a significant effect on the quality of financial statements, while Dewi et al. (2021) prove that auditor competence has a significant effect on audit quality.

This strengthens that competent auditors tend to be faster in completing the audit process to the preparation of reports because they are able to reduce errors, improve the accuracy of analysis, and minimize revisions at the review stage. The significant influence of audit technology readiness in this study is also consistent with the findings of Al-Okaily et al. (2022) who affirm that Organizational readiness, management support, and auditor competency related to technology are driving the adoption of CAATTs that can strengthen audit effectiveness. However, the results of this study also provide a comparison with the study of Iryani et al. (2025) which shows that the use of CAATTs does not always accelerate audit delays if their implementation is not optimal, thus confirming that audit technology will have a real impact if it is truly ready and integrated in the audit workflow. Meanwhile, the insignificance of organizational culture is different from the research of Azzahra & Musyarsyah (2024) which found that organizational culture has a significant effect on the timeliness of financial reporting. This difference can be explained because this study emphasizes the speed of reporting internal audit findings which is more influenced by technical and operational factors (auditor competence and technological readiness), while organizational culture tends to play a role as an indirect supporting factor through discipline towards SLAs, work coordination, and smooth report approval processes.

The results of this study are relevant to the theories in the proposal, namely Resource-Based View (RBV), Institutional Theory, and COBIT 2019. Based on RBV, the competence of internal auditors and the readiness of audit technology are internal capabilities of strategic value, so that when both increase, the audit process becomes more efficient and the speed of reporting audit findings also increases. The significant findings of X1 and X2 prove that the performance of the audit timeliness is more determined by the strength of resources (auditor HR) and technological support as the internal advantages of the organization.

Furthermore, these findings are also in line with Institutional Theory, as the timeliness of audit reporting reflects the organization's response to the demands of professional standards, governance, and accountability (normative and coercive pressures). Meanwhile, COBIT 2019 reinforces the explanation that significant audit technology readiness is the result of good IT governance, through process controls, clear workflows, and performance indicators that support the achievement of reporting SLAs. The insignificant organizational culture shows that culture plays a role as an indirect supporting factor, not the main determinant of the acceleration of reporting.

Conclusion

Based on the results of this study, it can be concluded that the Internal Auditor Competency (X1) and Audit Technology Readiness (X2) have a positive and significant effect on the Speed of Reporting Audit Findings (Y). Meanwhile, Organizational Culture (X3) did not show a significant direct influence on the speed of reporting audit findings. Simultaneously, variables X1, X2, and X3 together contribute to explaining variations in the speed at which audit findings are reported. These findings are consistent with empirical evidence from previous research that emphasizes that auditor capabilities are an important

factor in strengthening audit performance. Previous studies have proven that auditor competence significantly improves audit results, such as audit quality and reporting performance, so competent auditors tend to be more effective in completing audit tasks and reporting processes in less time.

In addition, the significant role of audit technology readiness is in line with research that states that technology readiness and the implementation of CAATTs can improve audit efficiency and support more effective audit implementation. However, these findings also differ from some studies that have stated that the use of CAATTs does not necessarily reduce audit delays, suggesting that the effectiveness of audit technology is highly dependent on the readiness of the organization and its degree of integration in the audit workflow. On the other hand, the insignificance of the direct influence of organizational culture is different from previous studies that found that organizational culture has a significant effect on reporting speed. This difference indicates that in the context of the speed of internal audit reporting, organizational culture tends to play an indirect supporting factor (e.g. through discipline, coordination, and compliance climate), while operational speed is more determined by auditor competence and audit technology readiness

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