

Internal Auditor Performance: Audit Structure, Compensation, Recommendation Quality, OCB, and Role Conflict

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ABSTRACT

Internal auditor performance plays a crucial role in strengthening corporate governance, internal control, and risk management within banking institutions. However, empirical evidence regarding the influence of audit structure, compensation, recommendation quality, OCB, and the moderating role of role conflict remains inconsistent. This study aims to examine the effects of audit structure, compensation, recommendation quality, and OCB on internal auditor performance, as well as the moderating effect of role conflict. A quantitative survey was conducted involving internal auditors from state-owned and regional-owned banks in Palembang City. Of the 117 distributed questionnaires, 58 valid responses were analyzed using multiple linear regression and MRA. The results indicate that audit structure, compensation, recommendation quality, and OCB simultaneously have a significant effect on internal auditor performance. Individually, OCB positively and significantly influences internal auditor performance, whereas audit structure and compensation show positive but insignificant effects, and recommendation quality has a negative but insignificant effect. Furthermore, role conflict does not significantly moderate the relationships between the independent variables and internal auditor performance. These findings highlight the importance of fostering extra-role behavior to enhance internal auditor performance beyond structural and financial aspects. The study contributes to the literature on internal auditing by providing empirical evidence from the Indonesian banking sector and offers practical implications for bank management in developing strategies to strengthen auditor performance through organizational support and OCB. Future studies are recommended to include broader samples and additional organizational and behavioral variables.

Keywords

Audit Structure
Compensation
Internal Auditor
Organizational
Citizenship Behavior
Role Conflict

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Introduction

In the era of globalization, rapid technological advancement, and increasing regulatory demands, organizations are required to continuously improve the effectiveness, efficiency, and accountability of their operations to remain competitive and sustainable. This challenge is particularly significant in the banking industry, where organizations are entrusted with managing public funds and maintaining financial system stability. Consequently, banks are expected to implement sound corporate governance supported by effective internal control, comprehensive risk management, and reliable internal audit functions. Internal auditing has therefore become an essential governance mechanism that provides independent assurance regarding the adequacy of internal controls, compliance with regulations, and the effectiveness of organizational risk management [1].

Internal auditors play a strategic role in evaluating organizational activities and providing objective recommendations that support management decision-making. Their responsibilities extend beyond detecting fraud and ensuring compliance to improving operational efficiency and organizational performance. Accordingly, the quality of internal auditor performance determines the effectiveness of governance practices and contributes significantly to organizational sustainability. Internal auditor performance reflects the extent to which auditors accomplish their duties in accordance with professional auditing standards, organizational objectives, and ethical principles. High-performing auditors are expected to evaluate internal controls objectively, identify operational risks, and communicate constructive recommendations that enhance organizational performance [2], [3].

Given the strategic importance of internal auditors, identifying the factors influencing their performance has become an important issue in auditing and organizational behavior research. Previous studies generally classify these determinants into organizational and behavioral factors. Organizational factors include audit structure, compensation, and recommendation quality, whereas behavioral factors include Organizational Citizenship Behavior (OCB) and role conflict. Although these variables have been widely examined, empirical findings remain inconsistent, indicating that additional investigation is required, particularly within the Indonesian banking sector.

Among the organizational factors, audit structure has received considerable attention because it provides systematic procedures that guide auditors throughout planning, evidence

collection, documentation, reporting, and follow-up activities. A well-designed audit structure is expected to improve audit consistency, efficiency, and accountability while minimizing procedural errors during audit implementation. Standardized audit procedures also facilitate coordination among auditors and improve the quality of audit documentation, ultimately enhancing auditor performance. Empirical evidence reported by Aurani and Ariani [4] as well as Diani *et al.* [5] indicates that audit structure positively contributes to auditor performance because structured audit procedures enable auditors to conduct their assignments more systematically and consistently. Nevertheless, differences in organizational characteristics, audit complexity, and individual auditor competence may influence the effectiveness of audit structure across institutions. These findings suggest that the relationship between audit structure and auditor performance remains context-dependent and warrants further investigation, particularly in banking institutions characterized by strict regulatory requirements and increasingly complex operational risks.

Compensation has likewise been recognized as one of the important organizational mechanisms for improving employee motivation and performance. Appropriate compensation not only represents financial rewards but also reflects organizational appreciation for employees' professional contributions. According to human resource management theory, equitable compensation enhances job satisfaction, organizational commitment, and employee productivity [2],[6]. Several empirical studies have demonstrated that compensation positively affects auditor performance because financial incentives encourage greater responsibility and professionalism [7], [8]. However, other studies reported insignificant relationships between compensation and auditor performance, suggesting that financial rewards alone may not adequately explain the professional performance of auditors [9], [10]. Internal auditing is a profession that requires independence, ethical judgment, and professional commitment; therefore, intrinsic motivation and organizational support may be equally important in determining auditor performance. These inconsistent findings indicate that the influence of compensation on internal auditor performance remains inconclusive and should be re-examined within different organizational settings, particularly in state-owned and regional owned banking institutions.

Recommendation quality has also been recognized as an important determinant of internal auditor performance. High-quality audit recommendations reflect auditors' professional competence, analytical capability, and ability to formulate practical solutions that improve organizational governance and internal control systems. Effective recommendations should be objective, evidence-based, feasible, and capable of assisting management in mitigating organizational risks and improving operational performance. Consequently, the

quality of audit recommendations represents not only the outcome of audit activities but also the professional value delivered by internal auditors.

Previous studies suggest that the effectiveness of audit recommendations is closely associated with auditors' competence, professional judgment, and communication skills. Recommendations that are well formulated and properly communicated are more likely to be implemented by management, thereby improving organizational performance. Conversely, recommendations that are impractical, difficult to implement, or inadequately supported by audit evidence often fail to generate meaningful organizational improvements. Tasya *et al.* [11] demonstrated that recommendation quality is closely associated with auditors' professional judgment and the effectiveness of internal audit activities. These findings indicate that recommendation quality should not merely be viewed as an audit output but also as an important indicator of auditors' capability in creating organizational value. Nevertheless, empirical evidence concerning its direct influence on internal auditor performance remains limited, particularly within Indonesian banking institutions, thereby requiring further investigation.

Besides organizational factors, increasing attention has been devoted to behavioral factors affecting auditor performance. One of the most widely discussed constructs is Organizational Citizenship Behavior (OCB), which refers to discretionary behaviors performed voluntarily beyond formal job responsibilities to support organizational effectiveness [12]. Employees with high levels of OCB willingly assist colleagues, share knowledge, demonstrate initiative, and actively contribute to organizational success without expecting formal rewards. Within the internal auditing profession, these behaviors may strengthen teamwork, facilitate communication with auditees, improve coordination among audit teams, and ultimately enhance audit effectiveness.

Several previous studies have reported that OCB positively influences employee and auditor performance because employees demonstrating high discretionary commitment generally exhibit stronger organizational loyalty, higher responsibility, and greater willingness to accomplish organizational objectives [13], [14]. However, other empirical findings indicate that excessive extra-role behavior may increase workload, emotional exhaustion, and work stress, thereby reducing employee performance [15]. Such inconsistencies indicate that the relationship between OCB and internal auditor performance remains inconclusive and may vary across organizational settings and work environments. Accordingly, further empirical investigation is necessary to clarify the role of OCB in improving auditor performance within the Indonesian banking sector.

Another behavioral factor receiving considerable attention is role conflict. Internal auditors frequently encounter conflicting expectations arising from management, audit

committees, regulators, and operational units. While auditors are expected to maintain professional independence and objectivity, they are simultaneously required to establish effective working relationships with management and other stakeholders. These competing expectations often create role conflict, potentially reducing job satisfaction, increasing work stress, and impairing professional judgment. Previous studies have demonstrated that role conflict negatively affects auditor performance because prolonged psychological pressure reduces work effectiveness and decision quality [16]-[18]. Nevertheless, other studies suggest that experienced auditors supported by effective organizational systems may successfully adapt to role pressures without experiencing significant performance deterioration. These contradictory findings indicate that role conflict may not only directly influence auditor performance but may also strengthen or weaken the effects of organizational and behavioral determinants. Therefore, examining role conflict as a moderating variable provides a more comprehensive understanding of the mechanisms influencing internal auditor performance.

The importance of investigating these issues is further reinforced by several cases of fraud and governance failures reported within Indonesian banking institutions. These incidents illustrate that weaknesses in internal control systems, audit implementation, and governance practices continue to challenge the banking sector despite increasingly stringent regulatory oversight.

One notable example occurred at Bank Negara Indonesia (BNI) Makassar, where customer funds amounting to approximately Rp45 billion were lost due to systematic procedural violations and weaknesses in internal supervision. This case demonstrates that ineffective audit procedures and inadequate internal control mechanisms may substantially increase organizational exposure to fraud and financial losses. Such conditions indicate that an effective audit structure is indispensable for ensuring consistency, accountability, and transparency throughout the audit process.

Similar governance weaknesses were identified at Bank Rakyat Indonesia (BRI) Pangkal Pinang, where internal auditors uncovered irregularities in working capital loan disbursement associated with corrupt practices. These findings highlight the importance of producing high-quality audit recommendations and ensuring effective follow-up actions. Without adequate implementation of audit recommendations, deficiencies in internal control systems are likely to persist despite the identification of audit findings.

Another significant case involved the misappropriation of customer funds totaling approximately Rp5.2 billion at BRI Tanjung Sakti. This incident reflects deficiencies in monitoring mechanisms, compliance practices, and organizational accountability. Such circumstances also emphasize the importance of appropriate compensation systems capable

of motivating auditors to maintain professionalism, integrity, and ethical commitment while performing their responsibilities.

Likewise, irregularities involving official travel expenditures exceeding Rp1 billion at Bank Sumsel Babel demonstrate continuing weaknesses in governance practices and internal control systems. Beyond organizational mechanisms, these cases also underline the importance of Organizational Citizenship Behavior. Internal auditors who voluntarily demonstrate greater initiative, cooperation, and organizational commitment are expected to perform more effective monitoring activities and proactively prevent irregularities before they develop into significant organizational losses. However, these responsibilities frequently place auditors under conflicting organizational expectations, making role conflict an unavoidable aspect of professional practice.

Taken together, these empirical phenomena demonstrate that improving internal auditor performance requires a comprehensive approach integrating organizational systems, professional competence, behavioral commitment, and psychological conditions experienced by auditors. Although numerous studies have investigated individual determinants of auditor performance, practical evidence from Indonesian banking institutions indicates that governance failures continue to occur despite the implementation of internal audit mechanisms. These observations further strengthen the need for a more integrated investigation of the organizational and behavioral factors influencing internal auditor performance.

Although previous studies have examined the relationships between audit structure, compensation, recommendation quality, Organizational Citizenship Behavior (OCB), role conflict, and auditor performance, several important research gaps remain. First, most previous studies have investigated these variables independently, focusing only on one or two determinants of auditor performance rather than integrating organizational and behavioral perspectives into a comprehensive research framework [2]-[5], [22], [23]. Consequently, the combined influence of organizational mechanisms and individual behavioral factors on internal auditor performance has not been adequately explained.

Second, empirical findings concerning the determinants of internal auditor performance remain inconsistent. Previous studies generally reported that audit structure contributes positively to auditor performance because standardized audit procedures improve consistency and accountability [2], [3]. Similarly, compensation has been recognized as an important motivational factor capable of improving employee performance [16], [17]. However, other studies found that compensation does not significantly influence auditor performance, indicating that professional responsibility and intrinsic motivation may play a more dominant role than financial incentives [5], [6]. Likewise, although Organizational

Citizenship Behavior has frequently been associated with improved organizational performance [22], [23], several studies have shown that excessive discretionary behavior may increase work pressure and ultimately reduce employee performance [4]. These inconsistencies suggest that the relationships among organizational factors, behavioral factors, and auditor performance remain inconclusive and deserve further empirical investigation.

Third, previous research has primarily examined role conflict as an independent variable influencing auditor performance, job stress, or job satisfaction [16]-[19]. Relatively few studies have investigated the moderating role of role conflict in explaining how organizational and behavioral factors affect internal auditor performance. Considering that internal auditors frequently encounter competing expectations from management, regulators, audit committees, and other stakeholders, role conflict may strengthen or weaken the effects of audit structure, compensation, recommendation quality, and Organizational Citizenship Behavior on auditor performance. This issue has received limited empirical attention, particularly within Indonesian banking institutions.

Finally, empirical evidence focusing on internal auditors working in state-owned and regional-owned banks in Indonesia remains relatively limited. These banking institutions operate within distinctive governance structures, regulatory environments, and accountability systems that differ from those of private organizations. Consequently, findings obtained from previous studies conducted in other organizational settings cannot be directly generalized to the Indonesian banking sector. This contextual limitation provides additional justification for conducting further investigation in this research setting.

Based on these research gaps, this study develops a more comprehensive analytical framework by integrating organizational factors, namely audit structure, compensation, and recommendation quality, together with behavioral factors represented by Organizational Citizenship Behavior, while simultaneously examining the moderating role of role conflict. Unlike previous studies that primarily focused on direct relationships, this study seeks to explain how organizational mechanisms and behavioral characteristics interact in influencing internal auditor performance within the Indonesian banking sector. Accordingly, the novelty of this study lies in the integration of organizational and behavioral perspectives into a single conceptual model, the examination of role conflict as a moderating variable, and the provision of empirical evidence from state-owned and regional-owned banks in Palembang, Indonesia.

Therefore, this study aims to examine the effects of audit structure, compensation, recommendation quality, and Organizational Citizenship Behavior on internal auditor performance. Furthermore, this study investigates whether role conflict moderates the relationships between these organizational and behavioral factors and internal auditor performance. The findings are expected to enrich the literature on internal auditing,

organizational behavior, and human resource management while providing practical recommendations for banking institutions in strengthening governance quality, improving internal control effectiveness, and enhancing the performance of internal auditors.

The remainder of this article is organized as follows. The next section describes the research methodology, including the research design, sampling procedures, measurement of variables, and analytical techniques employed in this study. The subsequent section presents the empirical findings and discusses them in relation to previous studies and relevant theoretical perspectives. Finally, the article concludes by summarizing the principal findings, outlining the theoretical and practical implications, acknowledging the limitations of the study, and providing recommendations for future research.

Conceptual Framework and Hypothesis Development

A. Conceptual Framework

This study is grounded in Contingency Theory, which explains that organizational effectiveness is determined by the alignment between organizational characteristics and situational conditions rather than by the application of a single universal management approach. Within the internal auditing context, Contingency Theory suggests that the effectiveness of organizational mechanisms depends on both organizational and behavioral conditions encountered by auditors during the audit process. Consequently, the influence of organizational factors on internal auditor performance may vary according to the presence of contextual variables.

Internal auditor performance is influenced by various organizational mechanisms, including audit structure, compensation, and recommendation quality, as well as behavioral factors such as Organizational Citizenship Behavior (OCB). These factors do not necessarily operate independently because auditors frequently perform their duties under organizational pressures arising from multiple stakeholders. Therefore, role conflict is expected to influence the strength of the relationships between organizational and behavioral determinants and internal auditor performance. Based on Contingency Theory, this study proposes that audit structure, compensation, recommendation quality, and Organizational Citizenship Behavior directly influence internal auditor performance, while role conflict moderates these relationships. The proposed conceptual framework is presented in Fig. 1.

B. Hypothesis Development

1. Audit Structure and Internal Auditor Performance

Audit structure refers to standardized audit procedures that guide auditors in planning, conducting, documenting, and reporting audit activities. A well-designed audit structure enables auditors to perform their responsibilities systematically, reduces ambiguity during audit implementation, and improves consistency in audit quality.

Consequently, standardized audit procedures facilitate more effective audit execution and contribute to improved auditor performance.

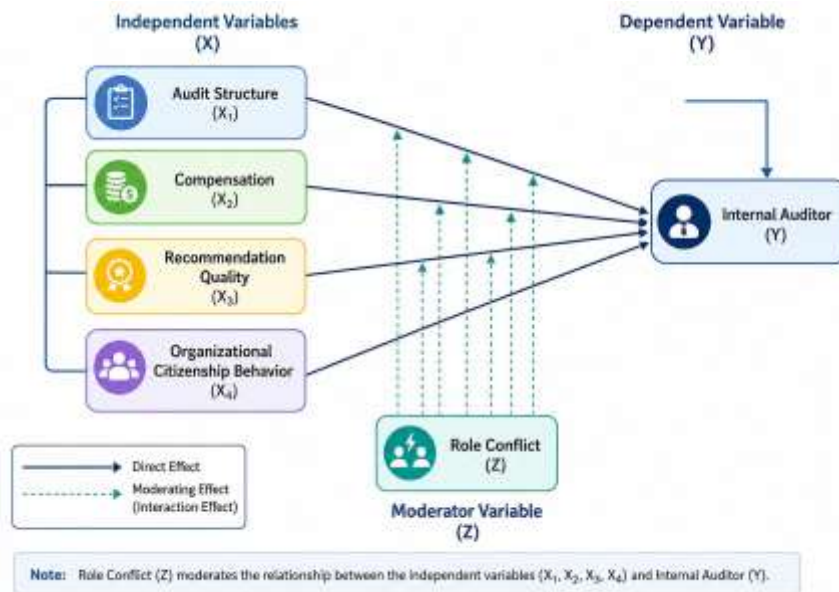


Fig 1. Conceptual Framework of the Study

Previous studies reported that audit structure positively affects auditor performance because systematic audit procedures improve work efficiency and accountability [4], [5]. Similarly, auditors operating within structured audit environments tend to experience greater procedural clarity, thereby reducing uncertainty during audit assignments [15]. Based on these arguments, the following hypothesis is proposed:

H1: Audit structure has a positive effect on internal auditor performance.

2. Compensation and Internal Auditor Performance

Compensation represents financial and non-financial rewards provided by organizations in recognition of employees' contributions. Appropriate compensation encourages motivation, organizational commitment, and professional responsibility, which subsequently improve employee performance [2], [6].

Several empirical studies demonstrated that compensation positively influences auditor performance because appropriate reward systems encourage employees to perform their duties professionally [7]-[9]. Nevertheless, the effectiveness of compensation may differ according to organizational conditions and employees' intrinsic motivation. Despite these inconsistencies, compensation remains an important organizational mechanism for improving auditor performance. Therefore, the following hypothesis is proposed:

H2: Compensation has a positive effect on internal auditor performance.

3. Recommendation Quality and Internal Auditor Performance

Recommendation quality reflects auditors' ability to formulate objective, practical, and implementable recommendations based on audit findings. High-quality recommendations provide added value to management by supporting decision-making and strengthening internal control systems.

Auditors capable of producing useful recommendations generally demonstrate stronger analytical competence and professional judgment. Consequently, recommendation quality is expected to improve both audit effectiveness and auditor performance [11].

Therefore, the following hypothesis is proposed:

H3: Recommendation quality has a positive effect on internal auditor performance.

4. Organizational Citizenship Behavior and Internal Auditor Performance

Organizational Citizenship Behavior (OCB) refers to discretionary behaviors voluntarily performed beyond formal job requirements to support organizational effectiveness [12]. Employees demonstrating high OCB willingly assist colleagues, cooperate across departments, share knowledge, and actively contribute to organizational objectives.

Previous studies reported that OCB significantly improves employee performance because voluntary organizational commitment increases work effectiveness and collaboration [13], [14]. Internal auditors demonstrating strong OCB are therefore expected to perform audit assignments more effectively while supporting organizational governance. Accordingly, the following hypothesis is proposed:

H4: Organizational Citizenship Behavior has a positive effect on internal auditor performance.

5. Role Conflict as a Moderating Variable

Role conflict occurs when individuals experience incompatible expectations from multiple stakeholders while performing their professional responsibilities [1], [16], [18]. Internal auditors frequently encounter conflicting expectations between maintaining professional independence and satisfying organizational demands. Such conditions may reduce work effectiveness and influence professional judgment.

According to Contingency Theory, contextual conditions determine the effectiveness of organizational mechanisms. Therefore, role conflict is expected to moderate the relationships between audit structure, compensation, recommendation quality, Organizational Citizenship Behavior, and internal auditor performance. Under conditions of high role conflict, the positive influence of these determinants may become weaker because auditors experience greater psychological pressure and work ambiguity.

Based on these arguments, the following moderating hypotheses are proposed:

H5a: Role conflict moderates the relationship between audit structure and internal auditor performance.

H5b: Role conflict moderates the relationship between compensation and internal auditor performance.

H5c: Role conflict moderates the relationship between recommendation quality and internal auditor performance.

H5d: Role conflict moderates the relationship between Organizational Citizenship Behavior and internal auditor performance.

Materials and Methods

This study employed a quantitative approach using an associative research design to examine the effects of audit structure, compensation, recommendation quality, and Organizational Citizenship Behavior (OCB) on internal auditor performance. Furthermore, this study investigated the moderating role of role conflict in strengthening or weakening the relationships between the independent variables and internal auditor performance. The research design was developed based on Contingency Theory and Role Theory, which explain that organizational effectiveness is influenced by the interaction between organizational mechanisms and contextual or psychological conditions experienced by employees. This design was considered appropriate because it enables the examination of direct as well as moderating effects among the research variables.

The population consisted of internal auditors employed by state-owned and regional-owned commercial banks operating in Palembang, Indonesia, namely Bank Negara Indonesia (BNI), Bank Rakyat Indonesia (BRI), Bank Mandiri, Bank Tabungan Negara (BTN), and Bank Sumsel Babel. The total population comprised 117 internal auditors. Considering the relatively small population, a saturated sampling (census) technique was adopted at the questionnaire distribution stage, allowing every member of the population an equal opportunity to participate in the study. A total of 117 questionnaires were distributed; however, only 58 questionnaires were returned completely, fulfilled the data quality requirements, and were therefore included in the final analysis, representing a 49.57% response rate.

This study utilized primary data collected through structured questionnaires distributed both directly and electronically to internal auditors. To complement the questionnaire data and obtain a better understanding of the organizational context, limited interviews were conducted with several respondents. The questionnaire items were adapted from previously established instruments in auditing, organizational behavior, and human resource management literature and were modified to fit the characteristics of Indonesian banking institutions. Responses were measured using a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree).

Prior to hypothesis testing, the quality of the research instrument was evaluated through validity and reliability testing. Validity was assessed using the Pearson Product Moment Correlation, where questionnaire items were considered valid when the calculated correlation coefficient exceeded the critical r-value at the 5% significance level. Reliability was evaluated using Cronbach's Alpha, with a coefficient greater than 0.70 indicating satisfactory internal consistency of the measurement instrument.

The collected data were analyzed using IBM SPSS Statistics. The analysis began with descriptive statistics to describe respondents' demographic characteristics and summarize the distribution of the research variables. Before conducting hypothesis testing, classical assumption tests comprising the normality test, multicollinearity test, and heteroscedasticity **test** were performed to ensure that the regression model satisfied the assumptions of multiple linear regression. Subsequently, hypotheses H1–H4 were tested using Multiple Linear Regression Analysis, while hypotheses concerning the moderating effect of role conflict (H5a–H5d) were examined using Moderated Regression Analysis (MRA).

The multiple regression model used to examine the direct effects of the independent variables on internal auditor performance is presented in Equation (1).

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon \dots\dots\dots (1)$$

where:

Y = Internal auditor performance
 X_1 = AS = Audit structure
 X_2 = C = Compensation
 X_3 = RQ = Recommendation Quality
 X_4 = OCB = Organizational citizenship behavior
 z = RC = Role Conflict
 β_0 = intercept
 β_i = regression coefficient
 ε = Error term

To examine the moderating role of role conflict, the Moderated Regression Analysis (MRA) model shown in Equation (2) was employed.

The moderation model was formulated as follows:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_4 X_4 + \beta_5 Z + \beta_5 Z + \beta_6 (X_1 Z) + \beta_7 (X_2 Z) + \beta_8 (X_3 Z) + \beta_9 (X_4 Z) + \varepsilon \dots\dots (2)$$

where:

RC = Role Conflict
AS×RC = Interaction between Audit Structure and Role Conflict
COMP×RC = Interaction between Compensation and Role Conflict
RQ×RC = Interaction between Recommendation Quality and Role Conflict
OCB×RC = Interaction between Organizational Citizenship Behavior and Role Conflict
 β_5 – β_9 = Moderating coefficients
 ε = Error term

Prior to questionnaire administration, respondents were informed about the objectives of the study, and participation was entirely voluntary. Respondents' identities were kept anonymous, and all responses were treated confidentially and used solely for academic

purposes. Because this study involved a voluntary questionnaire survey without collecting sensitive personal or medical information, formal ethical approval was not required under the applicable institutional policy.

Table 1. The Operational Indicators

Variable	Source (IEEE)
Internal Auditor Performance	Kasmir [2]; Wibowo [20]
Audit Structure	Aurani & Ariani [4]; Diani <i>et al.</i> [5]
Compensation	Paramarta & Ardiana [8]; Ninik <i>et al.</i> [7]
Recommendation Quality	Tasya <i>et al.</i> [11]
Organizational Citizenship Behavior	Naway [12]; Rudyanto [13]; Syamsuri [14]
Role Conflict	Lismawati <i>et al.</i> [16]; Rezki [19]; Wiratna <i>et al.</i> [18]

The operational indicators presented in Table 1 were adapted from previously validated measurement instruments and adjusted to the context of internal auditing in Indonesian banking institutions. Minor wording modifications were made to improve respondents' understanding without altering the original conceptual meanings of the constructs.

Results

A. Respondent Characteristics

Table 2 presents the demographic characteristics of the respondents. Of the 58 internal auditors who participated in this study, the majority were male, while most respondents held a bachelor's degree and had more than five years of auditing experience. These characteristics indicate that the respondents possessed adequate educational background and professional experience to provide reliable information regarding the research variables.

B. Instrument Testing

The validity test showed that all questionnaire items had correlation coefficients exceeding the critical *r*-value at the 5% significance level, indicating that all measurement items were valid. Furthermore, Cronbach's Alpha coefficients for all variables exceeded 0.70, confirming satisfactory internal consistency. Therefore, the research instrument was considered both valid and reliable for subsequent analysis.

C. Classical Assumption Tests

The normality test indicated that the regression residuals were normally distributed because the significance value exceeded 0.05. Therefore, the normality assumption was satisfied. Multicollinearity was not detected because all tolerance values exceeded 0.10 and all Variance Inflation Factor (VIF) values were below 10. The heteroscedasticity test indicated no significant heteroscedasticity because all independent variables had significance values greater than 0.05.

D. Multiple Regression Analysis

The constant value of 17.694 indicates that when the independent variables are assumed to be constant, internal auditor performance remains positive. The regression coefficient for

audit structure is 0.744, indicating a positive direction, but the significance value of 0.098 shows that the effect is not statistically significant. The coefficient for compensation is 0.066, also indicating a positive but insignificant effect, with a significance value of 0.668. Recommendation quality has a coefficient of -0.638, indicating a negative and insignificant effect, with a significance value of 0.203. In contrast, OCB has a coefficient of 0.424 with a significance value of 0.003, indicating a positive and significant effect on internal auditor performance.

$$Y = 17.694 + 0.744X_1 + 0.066X_2 + 0.638X_3 + 0.424X_4 + \varepsilon \dots\dots\dots(3)$$

These findings show that OCB is the only variable that has a significant partial effect on internal auditor performance in the main regression model. This result indicates that voluntary work behavior, cooperation, initiative, and positive work attitudes contribute more strongly to internal auditor performance than audit structure, compensation, and recommendation quality in this study.

E. Coefficient of Determination

The adjusted coefficient of determination (Adjusted R^2) indicates the proportion of variance in internal auditor performance explained by the independent variables included in the regression model. The remaining variance is attributable to factors outside the scope of this study.

F. Simultaneous Test (F-test)

The F-test demonstrated that the independent variables jointly affected internal auditor performance because the calculated significance value was below 0.05.

G. Hypothesis Testing

Table 2. Hypothesis result

Hypothesis	Result
H1	Supported
H2	Not Supported
H3	Not Supported
H4	Supported

Based on the regression results, H1 and H4 were supported, whereas H2 and H3 were not supported.

H. Moderated Regression Analysis

The moderation analysis tested whether role conflict moderated the relationship between each independent variable and internal auditor performance. The results show that, for audit structure, the interaction term had a significance value of 0.488. For compensation, the interaction term had a significance value of 0.069. For recommendation quality, the interaction term had a significance value of 0.580. For OCB, the interaction term had a significance value of 0.404. Because all interaction significance values are greater than 0.05, role conflict does not

moderate the relationships between audit structure, compensation, recommendation quality, and OCB and internal auditor performance.

For audit structure, the first-stage model showed that audit structure and role conflict had significant coefficients, but the interaction term was not significant. Therefore, role conflict did not function as a moderating variable in the relationship between audit structure and internal auditor performance. The same pattern was found for recommendation quality and OCB, where the direct terms were significant in the initial model, but the interaction terms were not significant in the moderation model. For compensation, both the first-stage coefficients and the interaction term were not significant at the 5% level. Thus, the moderation hypothesis was also not supported.

Discussion

Overall, the findings indicate that the proposed regression model is statistically appropriate for explaining variations in internal auditor performance. Although the independent variables jointly contribute to the model, only Organizational Citizenship Behavior (OCB) demonstrates a statistically significant positive effect in the individual hypothesis testing. Meanwhile, audit structure, compensation, and recommendation quality do not exhibit significant direct effects. Furthermore, the Moderated Regression Analysis (MRA) indicates that role conflict does not significantly moderate the relationships between the independent variables and internal auditor performance. These findings suggest that behavioral factors play a more prominent role than structural organizational mechanisms in explaining the performance of internal auditors in the sampled banking institutions.

The findings further indicate that role conflict does not significantly moderate the relationships between audit structure, compensation, recommendation quality, Organizational Citizenship Behavior, and internal auditor performance. This suggests that although internal auditors may experience multiple and sometimes conflicting organizational expectations, these conditions do not substantially alter the influence of organizational mechanisms or individual behavioral factors on their performance. One possible explanation is that internal auditors in Indonesian banking institutions perform their duties within well-established governance structures and professional auditing standards, enabling them to maintain their professional responsibilities despite experiencing role-related pressures.

Table 3. Testing decisions for each predictor

Variable	B	Sig.	Decision
Audit Structure	0.744	0.098	Not supported
Compensation	0.066	0.668	Not supported
Recommendation Quality	-0.638	0.203	Not supported
OCB	0.424	0.003	Supported

The findings of this study demonstrate that Organizational Citizenship Behavior (OCB) has a positive and statistically significant effect on internal auditor performance. Therefore, Hypothesis 4 is supported. This result indicates that internal auditors who voluntarily demonstrate behaviors beyond their formal job responsibilities tend to achieve higher levels of performance. Such discretionary behaviors include assisting colleagues, sharing professional knowledge, cooperating across work units, maintaining harmonious interpersonal relationships, and willingly contributing to organizational objectives without expecting additional rewards. These behaviors enhance the effectiveness of audit activities because they promote collaboration, facilitate communication, and strengthen collective problem-solving during the audit process.

From the perspective of Contingency Theory, the effectiveness of organizational performance is not determined solely by formal organizational structures or standardized procedures but also by employees' ability to adapt to dynamic organizational environments. Internal auditors frequently encounter changing regulations, increasing operational complexity, and diverse stakeholder expectations. Under these circumstances, Organizational Citizenship Behavior becomes an important behavioral resource that enables auditors to respond more effectively to organizational demands. Auditors who voluntarily support their colleagues and actively contribute beyond their formal responsibilities are more capable of completing audit assignments efficiently while maintaining the quality and credibility of audit outcomes.

The present findings are consistent with previous studies reporting that Organizational Citizenship Behavior contributes positively to employee performance by strengthening teamwork, organizational commitment, and work effectiveness [13], [14]. Employees who willingly assist others and actively participate in organizational activities generally create a more collaborative working environment, which ultimately improves both individual and organizational performance. In the context of internal auditing, such collaborative behaviors facilitate the exchange of information, improve coordination among audit team members, and enhance the quality of audit recommendations. Therefore, the findings of this study reinforce previous empirical evidence that discretionary organizational behavior constitutes an important determinant of auditor performance.

The significance of Organizational Citizenship Behavior also provides an interesting contrast with the insignificant effects of audit structure, compensation, and recommendation quality observed in this study. This suggests that behavioral factors may play a more prominent role than formal organizational mechanisms in determining internal auditor performance within Indonesian banking institutions. Although standardized procedures, compensation systems, and recommendation quality remain important organizational

resources, these factors alone may not be sufficient to improve auditor effectiveness without employees' voluntary commitment to supporting organizational goals. Accordingly, the findings imply that strengthening positive organizational behavior should become an integral component of internal audit management.

Practically, these findings suggest that banking institutions should not rely exclusively on formal control systems to improve auditor performance. Management should also cultivate an organizational culture that encourages cooperation, knowledge sharing, mutual trust, and voluntary participation among internal auditors. Previous evidence indicates that leadership support facilitates peer knowledge sharing and contributes to organizational performance [21], while OCB has been shown to positively influence auditor performance [22]. In the Indonesian banking context, organizational culture has also been identified as an important determinant of internal audit effectiveness [23]. Accordingly, leadership support, recognition of positive work behaviors, continuous professional development, and a collaborative working climate may strengthen OCB and create conditions that support more effective internal auditing. Consequently, fostering OCB should be considered an important behavioral strategy for enhancing internal auditor performance alongside formal organizational mechanisms.

Overall, the results of this study reinforce the importance of balancing formal governance mechanisms with positive organizational behavior in strengthening the effectiveness of internal auditing. The Global Internal Audit Standards emphasize that effective internal auditing contributes to stronger governance, risk management, control processes, and ethical organizational culture [24]. Moreover, recent evidence from Indonesian rural banks indicates that organizational culture, internal audit effectiveness, and good corporate governance significantly contribute to fraud mitigation [25]. Therefore, standardized audit structures, compensation systems, and recommendation quality should be complemented by a collaborative and ethical organizational culture that promotes voluntary commitment and professional responsibility among internal auditors. These combined mechanisms may enable banking institutions to strengthen audit effectiveness, mitigate fraud risks, and reinforce organizational governance.

Conclusion

This study examined the effects of audit structure, compensation, recommendation quality, and Organizational Citizenship Behavior (OCB) on internal auditor performance, with role conflict as a moderating variable among internal auditors in state-owned and regional-owned banks in Palembang. The findings show that the independent variables jointly influence internal auditor performance. However, only OCB has a positive and statistically significant individual effect, indicating that voluntary cooperation, initiative, knowledge sharing, and commitment beyond formal duties are important drivers of auditor performance. Audit

structure and compensation show positive but insignificant effects, while recommendation quality has a negative and insignificant effect. Role conflict does not significantly moderate any of the relationships examined. These findings emphasize the importance of strengthening positive organizational behavior alongside audit mechanisms. Banking institutions should foster collaborative work environments, professional development, and organizational support that encourage OCB. Future research should use larger, geographically diverse samples and examine additional organizational and behavioral determinants.

Conflict of Interest

The authors declare no conflict of interest.

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