

RINGKASAN

Penelitian ini bertujuan untuk menguji pengaruh keahlian profesional, kualitas pekerjaan audit, independensi organisasi, karir dan perjenjangan, dukungan manajemen puncak, pengalaman auditor dan pelatihan terhadap efektivitas auditor internal. Metode pengambilan sampel menggunakan *simple random sampling*. Pengujian hipotesis menggunakan analisis persamaan regresi linear berganda.

Hasil penelitian menunjukkan bahwa secara parsial keahlian profesional, kualitas pekerjaan audit, independensi organisasi, karir dan perjenjangan, dukungan manajemen puncak, pengalaman auditor berpengaruh terhadap efektivitas auditor internal sedangkan variabel pelatihan auditor tidak berpengaruh terhadap efektivitas auditor internal. Hasil koefisien determinasi diperoleh *Adjusted R²* sebesar 0,616. Artinya 61,6% dari variabel efektivitas audit internal dapat dijelaskan oleh variabel independen yaitu keahlian profesional, kualitas pekerjaan audit, independensi organisasi, karir dan penjenjangan, dukungan manajemen puncak, pengalaman auditor dan pelatihan, sementara 38,4% dipengaruhi oleh variabel lain yang tidak diteliti dalam penelitian ini.

Kata kunci: Keahlian Profesional, Kualitas Pekerjaan Audit, Independensi Organisasi, Karir dan Penjenjangan, Dukungan Manajemen Puncak, Pengalaman Auditor, Pelatihan, dan Efektivitas Auditor Internal

SUMMARY

This research aimed to examine the effect of professional proficiency, quality audit of work, organizational independence, career and advancement, top management support, auditor experience, training on effectiveness of internal auditing. The sampling method used simple random sampling. Hypothesis testing used multiple linear regression.

The results showed that partially professional expertise, quality audit of work, organizational independence, career and advancement, top management support, auditor experience has affect on effectiveness of internal auditing while auditor training variables has no effect on effectiveness of internal auditing. The result of determination coefficient obtained Adjusted R² equal to 0,616. This means that 61.6% of the internal audit effectiveness variables can be explained by independent variables such as professional proficiency, quality audit of work, organizational independence, career and advancement, top management support, auditor experience, training while 38.4% are influenced by other variables that are not investigated in this study.

Keywords : professional proficiency, quality audit of work, organizational independence, career and advancement, top management support, auditor experience, training, effectiveness of internal auditing