

ABSTRACT

The globalization of economy, technological advancement, complexity of business and allegations of fraudulent financial reporting have recently sharpened the ever-increasing attention to internal control and internal auditing. This developing role of the internal auditing is also reflected in its current definition, i.e. internal auditing is an independent, objective assurance and consulting activity designed to add value and improve a company's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. Based on the above authors compose a thesis entitled "**Evaluation of Internal Audit in Supporting the Effectiveness of Internal Control Company In Indonesian Derivatives Clearing House (Limited)**". The purpose of this study is to investigate and assess the positive relationship Effectiveness adequate internal audit on the company's internal control structure in Indonesian Derivatives Clearing House (Limited). The method used in this study is associative causal intended to reveal the problems associated with the cause and effect between two or more variables. Based on these results, the authors concluded that overall the Effectiveness of internal audit on Internal Control Unit has a strong and positive correlation in supporting the company's internal control at the Indonesian Derivatives Clearing House (Limited).

Keyword : Internal Audit, Internal Control, Evaluation, Effectiveness.