

**LEVERAGE THE EXPERTISE AND EXPERIENCE OF INTERNAL
AUDITORS ON THE IMPLEMENTATIONS OF THE INTERNAL
CONTROL STRUCTURE AT PT BANK CENTRAL ASIA TBK**

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ABSTRACT

The role of internal auditors is very important in assessing the implementations of control struktur Intern at a company. the importance of the internal auditor's responsibility in implementing the internal control structure that requires the internal auditor has the expertise and experience. It is useful to assist internal auditors in assessing whether a company's internal control is effective. The purpose of this research was to determine the effect of expertise and have experience in the application of internal auditors on the implementations of internal control structure in PT Bank Central Asia Tbk. The variables used in this study is the internal control structure as the dependent variable. The expertise and experience of internal auditors as independent variables.

Results from this study is the expertise and experience of internal auditors positive influence on the implementation of the internal control structure. Donations were given by the expertise and experience of internal auditors on the implementation of the internal control structure and the remaining 28.6 percent is influenced by other factors beyond the variable.

Keywords: Expertise of the internal auditor, the internal auditor experience, internal auditors, the internal control structure.