

ABSTRAK

Tujuan dari penelitian ini adalah untuk menampilkan bukti empiris dari anteseden efektivitas internal audit dari sudut pandang Indonesia. Anteseden tersebut berupa manajemen resiko, efektivitas sistem pengendalian internal, pengalaman auditor, kerjasama audit internal dan eksternal auditor, dan pengukuran kinerja.

Data penelitian ini dikumpulkan secara keseluruhan oleh peneliti sendiri dimana 361 kuesioner telah dikirimkan kepada para internal auditor di Badan Pengawas Keuangan dan Pembangunan (BPKP) pemerintah pusat Indonesia yang terletak di Jakarta timur dan kuesioner yang kembali sebanyak 253 penelitian menggunakan metode slovin, dimana kuesioner dikumpulkan dari bagian renbang dan satu zona departemen politik dan polhakam PMK di Jakarta dengan menggunakan spss versi 21.

Dengan uji statistik deskriptif, uji T dan F dan regresi berganda dibuktikan bahwa empat faktor berpengaruh terhadap efektivitas internal audit yakni: Sistem pengendalian internal, pengalaman auditor, kerjasama internal audit (BPKP) dan eksternal audit (BPK) dan pengukuran kinerja di berpengaruh terhadap efektivitas internal audit dan satu faktor lain diantaranya yakni manajemen resiko, tidak berpengaruh terhadap efektivitas internal audit akhirnya semoga penelitian ditujukan untuk menunjang penelitian dimasa depan

Kata kunci: Manajemen Resiko, Sistem Pengendalian Internal,
Pengalaman Audit, Kerjasama audit internal dan eksternal
Pengukuran Kinerja terhadap efektivitas internal audit

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ABSTRACT

The objective of this study is to present the empirical evidence of antecedents of internal audit effectiveness from the Indonesia perspective. antecedents here constitute; risk management, effective internal control system, audit experience, cooperation between internal and external auditors and performance measurement.

Data of the study were collected through research by the author, in which 361 questionnaire were sent to internal auditors and questionnaire those return is 253 questionnaire, of Institute Financial and Developer Controller (BPKP) center government in Indonesia that was located in Jakarta Timur, the study used slovin sampling, in which samples were drawn from renbang and one zone deputi bidang polhakam PMK in Jakarta data were analyzed using statistical package for social science (SPSS) version 21.

Descriptive statistic, factor analysis, correlation matrix and finally, multiple regression analysis were carried out. The result findings of the analysis revealed that, four antecedents Include: Internal control, Auditor experience, cooperation between internal audit (BPKP) and external audit (BPK) and measurement work performance, and have a significant positive relationship with internal audit effectiveness but risk management not have a significant relationship with internal audit effectiveness Finally, conclusion was provided and the direction for future research was also provided.

Key Words: Management risk, Internal Control, Audit Experience,

Cooperation Internal Audit and External Audit and

Work performance measurement to Effectively Internal Audit

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