

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui, menguji dan menganalisa faktor-faktor yang mempengaruhi efektifitas audit internal pada Kementerian Perhubungan. Jenis penelitian yang digunakan adalah melalui pendekatan kuantitatif dengan menggunakan model regresi berganda. Data diperoleh melalui penyebaran kuesioner dengan jumlah sampel sebanyak 100 responden yang diambil dengan teknik *purposive sampling* dari populasi Auditor pada Kementerian Perhubungan.

Hasil penelitian mengindikasikan bahwa Pendidikan dan Pelatihan Auditor, Pengalaman Auditor, Sikap dan Perilaku Auditor dan manajemen support mempunyai pengaruh dengan arah positif dan signifikan terhadap Efektifitas Audit Internal. Hal ini berarti jika Pendidikan dan Pelatihan Auditor bagus, Auditor mempunyai pengalaman kerja yang cukup banyak serta Auditor patuh terhadap aturan mengenai sikap dan perilaku Auditor, maka akan dapat meningkatkan Efektifitas Pengendalian Internal.

Kata Kunci: Pendidikan dan Pelatihan Auditor, Pengalaman Kerja Auditor, Sikap dan Perilaku Auditor, Efektifitas Audit Internal.

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## ***Abstrak***

*This study aims to figure out, test and analyse factors that influence the internal audit effectiveness in Ministry of Transportation. This study is quantitative descriptive in nature with multiple regression model. Data used in this study was collected through questionnaire with 100 respondents using purposive sampling technique, which were distributed to the auditors in Ministry of Transportation.*

*The results of the study indicate that the Education and Training Auditor, Auditor Experience, Attitude and Behavior Auditor and management support have influence with positive direction and significant impact on Internal Audit Effectiveness . This means if the Education and Training nice Auditor, Auditor has quite a lot of work experience as well as auditors adhere to the rules regarding the attitudes and behavior of Auditors, it will be able to improve the effectiveness of internal control.*

*Keywords:, education and training auditors, auditor experience, Attitude and Behavior Auditor magement support, internal audit effectiveness*

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