

ABSTRACT

Internal Audit has a very important role for the public sector and the private sector. This study aimed to determine the effect of professional proficiency, quality of audit work, organizational independence, career advancement, as well as the support of top management on the effectiveness of internal auditor performance in BUMN in Indonesia.

This study uses primary data obtained by distributing questionnaires to sampels. The sample of this study is the internal auditors working in BUMN in Indonesia. The sampling technique used is random sampling in consideration of the number of questionnaires returned. The number of questionnaires distributed as many as 55 pieces and returned as much as 45 (response rate 82%). The data obtained were then analyzed using descriptive statistical analysis, test data quality, classic assumption test, and multiple linear regression analysis.

The results of this study indicate that the quality of audit work and organisational independence positive effect influence on the effectiveness of internal auditor performance, while professional proficiency, career advancement, and management support do not have a significant effect.

Keywords: Effectiveness of Internal Auditor Performance, Internal Audit, Professional Proficiency, Quality of Audit Work, Independence, Career Advancement, Management Support.