

ABSTRACT

The aim of this study was to obtain empirical evidence about the influence of Professional Expertise, Work Quality Auditor, Auditor Independence Organization, Ascension Career Auditor, and Top Management Support of the effectiveness of internal auditors. It also obtain empirical evidence of how much influence the professional ability, Work Quality Auditor, Auditor Independence Organization, career and promotion, as well as the support of the top management of the Effectiveness of Internal Auditors simultaneously.

The sample in this study were taken using random sampling method of data collection with the criteria of respondents currently working as an auditor at the inspectorate in one district in Central Java. This study uses the inspectorate auditor regencies in Central Java with samples taken sebanyak 33 respondents. The data obtained were then analyzed using descriptive statistical analysis of technical, test data quality, classic assumption test, and multiple linear analysis.

The results of this study indicate that the Professional Expertise, Auditor Independence Organization, Ascension Career Auditor, and Top Management Support does not have a significant effect. Meanwhile Quality Auditor Job significant impact to the effectiveness of the Internal Auditor

Keywords: professional expertise, work quality auditor, auditor independence organizations, career advancement auditors, top management support, the effectiveness of the internal auditor