

ABSTRACT

This research was aimed to examine empirically the influence of auditor's experience on procurement internal control items selection. And the influence of auditor's experience on persuasiveness of information provided by auditee.

The sample of this research are auditors who work in Indonesian Supreme Audit Board (head office and representative office). The sample was conducted by simple random sampling. collecting data was conducted by questionnaire distributed directly to auditor as much 235 and only 85 questionnaire replied. Data analysis used ordinary least square or simple regression method perform by SPSS (Statistical Product and Service Solution) ver 21.0.

The result of this research showed that experience not influence the selection proses of internal control items. And, experience do influence auditor's respon on persuasiveness of information provided by auditee in two condition Management Low Rating and Management High Rating.

Key word : audit experience, selection of internal control items, procurement, auditor's respons