

## Faktor faktor yang mempengaruhi efektivitas audit internal studi empiris inspektorat jenderal kementerian keuangan = The determinant of internal audit effectiveness an empirical study in inspectorate general ministry of finance

Sihombing, Tri Juli Astuti, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20403182&lokasi=lokal>

---

### Abstrak

Skripsi ini menganalisis faktor-faktor yang mempengaruhi efektivitas audit internal di lingkungan Kementerian Keuangan dengan menggunakan Internal Audit Capability Model (IACM) sebagai alat ukur efektivitas audit internal yang terdiri dari peran dan layanan, pengelolaan SDM, praktik profesional, akuntabilitas dan manajemen kinerja, budaya dan hubungan organisasi, serta struktur tata kelola. Penilaian efektivitas diukur dari persepsi auditor. Penelitian ini adalah penelitian kuantitatif dengan menggunakan kuesioner.

Hasil penelitian membuktikan bahwa kompetensi, dukungan pimpinan puncak, dan kualitas pekerjaan audit berpengaruh positif terhadap efektivitas audit internal, sedangkan independensi dan motivasi tidak berpengaruh. Hal ini memberikan implikasi bahwa Inspektorat Jenderal perlu menjaga dan meningkatkan kompetensi auditor internal mereka serta memperoleh dukungan pimpinan puncak melalui komunikasi antara unit audit internal dan pimpinan puncak.

*This study examines factors that affect the effectiveness of internal audit in Ministry of Finance by using the Internal Audit Capability Model (IACM) as a measurement of effectiveness of internal audit consists services and role of internal auditing, people management, professional practices, performance management and accountability, organizational relationships and culture, and governance structures. Assessment of the effectiveness is measured through the perception of auditors. This study is a descriptive quantitative research design.*

*This study finds that the competency, top management support, and quality of audit work have significant influence to the effectiveness of internal audit, while independence and motivation do not have significant influence. It gives implication that the Inspectorate General as an internal audit unit should maintains and improves their internal auditor competence and gets top management support through communication between internal audit unit and top management.*