

Faktor-faktor yang mempengaruhi efektivitas audit internal: survey terhadap auditor internal di Indonesia = Factors affecting internal audit effectiveness survey to internal auditors in Indonesia

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Abstrak

Penelitian ini menganalisis faktor-faktor yang mempengaruhi efektivitas audit internal di Indonesia. Data diperoleh dari 101 auditor internal di Indonesia. Hasil analisis regresi berganda menunjukkan bahwa independensi audit internal, dukungan manajemen terhadap audit internal, dan marketing audit internal berpengaruh positif terhadap efektivitas audit internal Sementara itu, tiga variabel lainnya yaitu hubungan antara auditor internal dan auditor eksternal, komunikasi audit internal, dan continuous auditing tidak berpengaruh terhadap efektivitas audit internal.

This study assesses factors influencing internal audit effectiveness (IAE) in Indonesia. Data were obtained from 101 internal auditors in Indonesia. Multiple regression analysis examines the association between IAE and six principal factors. Multiple regression analysis results conclude that independence of internal audit, management support for internal audit, and internal audit marketing has positive and significant effect on internal audit effectiveness. Three other variables, i.e., relationship between internal auditor and external auditors, internal audit communication, and continuous auditing do not have significant effect on internal audit effectiveness.