

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 BPR in Karesidenan Banyumas.

This study uses primary data obtained by distributing questionnaires to sampels. The sample of this study is the internal auditors working BPR in Karesidenan Banyumas. The sampling technique used is random sampling in consideration of the number of questionnaires returned. The number of questionnaires distributed as many as 62 pieces and returned as much as 52 (response rate 84%). 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, organisational independence, and professional proficiency positive effect influence on the effectiveness of internal auditor performance, while, career advancement, and management support do not have a significant effect.

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

