

ABSTRACT

Internal control is an important factor in achieving planned organizational goals, weaknesses in internal control result in fraud in the organization and hinder work activities within the scope of the organization. This research aims to analyze the influence of competence, objectivity and follow-up of internal auditors on the effectiveness of internal control with professional skepticism as a moderating variable.

The population in this study were the Inspectorate of Semarang City, the Inspectorate of Salatiga City, the Inspectorate of Semarang Regency and the Inspectorate of Klaten Regency. The use of samples in this research is purposive sampling method. The number of samples in this study were 92 people. The analytical tool used is Structural Equation Modeling (SEM) using the Warp PLS 5.0 application.

The results of this test indicate that the competence of internal auditors has no significant effect on the effectiveness of internal control, the objectivity of internal auditors has a significant and significant effect on internal control, the follow-up of internal auditors has no significant effect on internal control and professional skepticism strengthens the objectivity of internal auditors and the follow-up of internal auditors on effectiveness internal control.

Keywords: competence, objectivity, follow-up, internal control, professional skepticism.