

ABSTRACT

This research aims to obtain empirical evidence regarding the perceptions of internal auditors at the Badan Pusat Statistik regarding the factors that influence the effectiveness of internal audit with leadership support as a moderator. Attribution theory is used as the theoretical basis in this research. Attribution theory is used to examine the effect of auditor competence, auditor independence, task complexity, internal auditor and external auditor relations on the effectiveness of internal audit with the support of the leadership as moderator.

This quantitative research uses the Structural Equation Modeling-Partial Least Square (SEM-PLS) analysis method. The independent variables of this research consist of auditor competency, auditor independence, task complexity, relations between internal auditors and external auditors. The dependent variable in this research is internal audit effectiveness. The leadership support variable is a moderating variable in this research. The sample in this study included all employees in the Inspektorat Utama at the Badan Pusat Statistik, both functional auditors and non-functional auditors, totaling 118 employees. Data was collected through an electronic survey with a response rate of 65.25%. The Mailed Survey was conducted using a google form and data processing using the SmartPLS 3.2.9 program.

The results of the analysis show that the competence of the auditor has a negative effect on the effectiveness of internal audit. Auditor independence, task complexity, relations between internal auditors and external auditors have a positive effect on the effectiveness of internal audits. However, leadership support is not able to moderate the effect of auditor competence, auditor independence, task complexity and the relationship between internal auditors and external auditors on the effectiveness of internal audit.

Keywords: Auditor Competency, Auditor Independence, Task Complexity, Internal Auditor and External Auditor Relations, Internal Audit Effectiveness and Leadership Support.