

ABSTRACT

An organization's governance structure must include internal auditing to guarantee efficient risk management. This study uses management support as a moderating variable to investigate the relationship between internal auditor effectiveness at universities in Semarang and the independence, competency, and competence of internal auditors.

The research's data source is the Semarang website, which is located in a city with 26 universities. The partial least squares-structural equation modelling (PLS-SEM) analysis programme version 7.0 is used in the data processing for this study. The internal supervisory units (SPI) of each institution in the city of Semarang received 52 questionnaires out of the about 80 that had been given to universities; these questionnaires served as the sample for this study in the city of Semarang.

The study found that internal audit effectiveness is positively impacted by independence. The effectiveness of internal audit is negatively impacted by internal auditor competency. The effectiveness of Internal Audit is positively but not significantly impacted by independence when management support is used as a moderating variable. The efficiency of internal audits is negatively impacted by competence with management support as a moderating component.

Keywords: independence of internal auditors, competency of internal auditors, effectiveness of internal auditors, management support.