

ABSTRACT

This study aims to examine and analyze the influence of professional expertise and work experience of internal auditors on the effectiveness of internal control.

The method used in this study is descriptive and verificative, with the number of population are 70 SPI auditors in PT. Kereta Api Indonesia. The sample in this study are 60 respondents. The technique of data collection conducted using primary data by spreading the questionnaire. Statistical analysis used in this study is the validity test, instrument test, reliability test, assumption regression test, normality test, multicollinearity assumption test, heteroscedasticity test, multiple linear regression, correlation analysis, coefficient of determination, hypothesis testing.

The results showed that partially the professional expertise variable affected the effectiveness of internal control by 46.8%, the work experience of the internal auditor had an effect on the effectiveness of internal control by 27.5% and simultaneously 81.1% professional expertise and internal audit work experience on the effectiveness of internal control 82.53% and the remaining 25.7%. Influenced by other factors not examined in this study, namely the factors of user expertise and user participation.

Keywords: Professional Expertise and Internal Auditor work experience on Internal Control Effectiveness.