

ABSTRAK

BUMN have assets, facilities and infrastructure with a substantial amount to the percentage of ownership interest of at least 51% is state-owned. Given BUMN have assets, facilities and infrastructure in large numbers so that required the application of effective internal control and risk management company appropriately and integrated. Internal Audit helps the organization to achieve its goals, one of them with evaluating internal controls run by the internal auditor. For that auditors must also be assessed inherent qualities and attributes in order to provide reasonable assurance on internal controls were evaluated, form of independence, professional skills, work experience possessed. The purpose of this research to examine the influence of independence, professional skills, and work experience.

The population in this research is the all auditors who work at BUMN headquartered in Bandung. The sample in this research is 55 internal auditors with using convenience sampling method. Data were analyzed using multiple regression linear.

The result of this research provide empirical evidence that simultaneously variable independency, professional skills, and work experince have a significant effect on the effectiveness of internal control. In partially variable of independence with positive direction and professional skills with positive direction have a significant effect on the effectiveness of internal control. While the variable of work experience has no significant effect on on the effectiveness of internal control.

Keywords : the effectiveness of internal control, independence, professional skills, work experience