

## INTISARI

Kerja dari seorang auditor internal harus didukung dengan adanya profesionalisme (Boyton, 2003) tanpa adanya profesionalisme maka fungsi dari auditor internal tidak akan berjalan secara independen. Salameh et al (2011) menyatakan bahwa audit internal mengalami ketakutan ketika melaporkan kecurangan yang berhubungan dengan manajemen puncak dan hal tersebut disebabkan karena mereka memiliki independensi dan objektivitas yang lemah. Al-Twaijry et al (2004) menyatakan bahwa auditor internal kekurangan profesionalisme dan independensi dari manajemen. Auditor internal tidak dapat bersikap independensi, ruang lingkup penugasan yang tidak didefinisikan secara jelas dan sebagian besar terlibat dalam tugas rutin non audit. Penelitian ini merupakan penelitian yang menguji pengaruh (*causal*) profesionalisme auditor, independensi dan keefektifan audit internal. Sampel dari penelitian ini adalah auditor internal perguruan tinggi dan politeknik di Indonesia. Seluruh sampel dalam penelitian ini berjumlah 69 auditor internal. Teknik pengumpulan data adalah menggunakan survei pos, workshop audit internal (*Higher Education and Leadership Management*) dan survei langsung ke kantor audit internal perguruan tinggi dan politeknik. Hasil dari penelitian menunjukkan profesionalisme auditor berpengaruh terhadap keefektifan audit internal. Namun, independensi tidak berpengaruh terhadap keefektifan audit internal. Efek moderasi independensi tidak mampu memperkuat pengaruh profesionalisme terhadap keefektifan audit internal. Berdasarkan hasil penelitian tersebut, peneliti menyarankan beberapa hal diantaranya: (1) Bagi peneliti selanjutnya, diharapkan menambah variabel lain seperti dukungan dari manajemen puncak, hubungan auditor internal dan auditor eksternal, dan ukuran departemen audit (2) Penyebaran sampel untuk lebih luas baik untuk perguruan tinggi negeri dan swasta. (3) Kriteria sampel yang diteliti juga dapat ditambahkan seperti telah menempuh pendidikan minimal S1 akuntansi, mengikuti pelatihan audit, akuntansi dan perpajakan; mengetahui aturan-aturan hukum terbaru; minimal bekerja sebagai auditor internal dua tahun.

**Kata Kunci:** Profesionalisme Auditor, Independensi, dan Keefektifan audit internal

## ABSTRACT

Work of an internal auditor should be supported by the professionalism (Boyton, 2003). The function of internal auditor will not independently without professionalism. Salameh et al (2011) states that the internal audit frightened when reporting fraud associated with top management, and it is because they don't have the independence and objectivity. Al-Twaijry et al (2004) stated that internal auditors lacked professionalism and independence from management. Internal auditors can not be independent, the scope of the assignment that is not clearly defined and are mostly involved in routine tasks of non audit. This research is a causal study among professionalism of auditors, Independence and effectiveness of the internal audit. Samples of this study is an internal auditor at universities in Indonesia. The sample in this study is 69 internal auditors. Data collection is using a post survey, internal audit workshop (Higher Education and Leadership Management) and direct survey of internal audit office. The results of the research is the professionalism of auditors influences the effectiveness of the internal audit. However, independence does not influence the effectiveness of the internal audit. Independence was not able to strengthen or moderated the influence of the professionalism of the effectiveness of internal audit. Based on these results, suggestion to future reserchers including: (1) For further research, is expected to add other variables such as the support of top management, the relationship of internal auditors and external auditors, and the size of the department audit (2) the sample should be included to the broader for public and private universities. (3) The criteria studied sample can also be added as has been bachelor of Accounting, having training auditing, accounting and taxation; know the latest rules of law; minimal working as an internal auditor two years.

**Keywords:** Auditor Professionalism, Independence, and the effectiveness of internalaudit