

**THE EFFECTS OF COMPETENCE, INDEPENDENCE, AND
COMMUNICATION ON THE EFFECTIVENESS OF INTERNAL AUDIT**

(Empirical Study at BPKP Perwakilan Provinsi Sumatera Barat)

THESIS

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*Submitted to fulfill the requirements in order to obtain Bachelor Degree of
Accounting*

PADANG

2022

ABSTRACT

This study aims to examine the effect of competence, independence, and communication on the effectiveness of internal audit. This research is still relevant considering the inoptimum internal audit function shown from the many corruption cases that occur. Internal audit has an important role to encourage the realization of good governance and clean governance and also supports the creation of an effective, efficient, transparent, accountable, and clean governance government and free from corrupt practices, collusion, and nepotism. The BPKP as the government's internal auditor plays an important role in encouraging efforts to eradicate corruption. This research is a quantitative study using a questionnaire with auditor respondents at the BPKP Representative of West Sumatra Province. The results of this study prove that competence and independence do not have a significant effect on the effectiveness of internal audit, while communication affects the effectiveness of internal audit. This has implications that the competence and independence of internal auditors must be enhanced in order to achieve the desired effectiveness.

Keywords: *Internal audit, Competence, Independence, communication, effectiveness of internal audit*

