

## CHAPTER V

### CONCLUSION

#### 5.1 Conclusions

The study examined the effect of competence, independence, and communication on the effectiveness of internal audits, where the target respondents of this study were auditors in the BPKP Representative of West Sumatra Province office. This study used two types of variables: dependent variables and independent variables. The dependent variable in this study is the effectiveness of internal audits. While the independent variables used are competence, independence, and communication. The results of this study are summarized as follows:

1. Competence, independence, and communication have a significant effect simultaneously on the effectiveness of internal audits at BPKP Representative of West Sumatra Province.
2. Competence does not effect the effectiveness of internal audits at BPKP Representative of West Sumatra Province.
3. Independence does not effect the effectiveness of internal audits at BPKP Representative of West Sumatra Province.

4. Communication effects the effectiveness of internal audits at BPKP Representative of West Sumatra Province.

## **5.2 Limitation of The Research**

The limitation of this study is in terms of the location of the study, which is a fairly long distance, which must be passed by the researcher to get to the research location, namely to the BPKP office of the West Sumatra Provincial Representative which requires a distance of about 12.9 km from the researcher's house. And there are also limitations in collecting questionnaires that are quite long due to the large number of respondents, namely auditors at the BPKP West Sumatra Province Representative who are taking time off work.

## **5.3 Suggestion**

Based on the results analysis discussion, the suggestions that can be given through the results of this study are to get better results, namely:

1. One way to improve the competence of internal auditors is to hold or include internal auditors in training and seminars on problems that exist in internal audits and this is done continuously.

2. For further researchers, it is expected to test other variables related to the effectiveness of internal audits such as audit work, audit quality, management support, scope of work and professionalism. This is in accordance with the results of the determination of coefficient, where there are other variables that effect on the effectiveness of the internal audit. In addition, researchers are further expected to expand the research sample and are expected not only through questionnaires but also through interviews with related parties so that the information obtained can describe the true state of the field.

