



ACCOUNTING DEPARTMENT

ECONOMICS FACULTY

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THESIS

**FACTORS INFLUENCING NEGATIVE PERCEPTIONS
OF INTERNAL AUDIT**

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ABSTRACT

This study examines factors influencing negative perceptions of internal audit as previous studies have touched the negative perceptions but nothing specifically mentioned why these negative perceptions occur. This study adopts the qualitative research approach and literature review as the research methodology. The type of literature review used in this study is descriptive review, which focuses on revealing pattern from existing literatures. The literature review has compiled five factors influencing negative perceptions of internal audit, namely lack of value added by internal audit, to whom internal audit is actually serving, negative images of internal audit, and internal audit expectation gap. The discussion also followed by the positive perceptions of internal audit as a comparison, impacts of negative perceptions on internal audit as well as expected improvements of internal audit. This study aims to increase the awareness of internal audit practitioners about the perceptions of the internal audit itself in order to make continuous improvement of the internal audit function. This study has several limitations, though researcher has compiled factors influencing negative perceptions of internal audit based on existing literatures into five categories, there are still some other factors that researcher might not include. Future research can identify other factors that has not been included in this study. Additionally, the perceptions about internal audit in this study are varied from across countries and perhaps not all perceptions are the same in every country. Finally, researcher encourage future research to enrich studies about internal audit in Indonesia, specifically

about the perceptions of internal audit and improvements of internal audit function

Key words: *Internal audit, perception*