

ABSTRACT

Alpianti, Internal Auditor Service Quality Effects of Internal Control Effectiveness in the Banking Companies (under the guidance of Mrs. Delfi Panjaitan, SE, M. Si).

This study aimed to obtain empirical evidence about the impact of service quality of internal auditors, either individually (partial) and jointly (simultaneously) on the effectiveness of internal control in banking companies. Independent variables in this research that service quality of internal auditors established by the five indicators that shape it, among others, independence, professional expertise, the scope of the inspection work, inspection work implementation, and management of the internal examination. While the dependent variable in this research that the effectiveness of internal control in banking companies.

The data used in this study is the primary data obtained through questionnaires. Of the 41 questionnaires distributed, 33 questionnaires were returned and analyzed. Data analysis using regression methods. The results showed the first hypothesis (H1) is the professional expertise does not affect the effectiveness of internal control is rejected, the second hypothesis (H2) does not affect the independence of the effectiveness of internal control is rejected, the third hypothesis (H3) influential examination of the implementation work of the effectiveness of internal control is received, the fourth hypothesis (H4) the management of the examination does not negatively affect the effectiveness of internal control is rejected, the fifth hypothesis (H5) the scope of the examination does not affect the effectiveness of internal control is rejected, and the sixth hypothesis (H6) of professional expertise, independence, implementation of the work of inspection, the management of the examination, scope of inspection influence the effectiveness of internal control is received.

Keywords: *professional expertise, independence, implementation of the work of inspection, the management of the examination, the examination scope, and effectiveness of internal control.*