

ABSTRAK

Agus Turnanto 190221100213, Kompetensi, Independensi, *Time Budget Pressure* Terhadap Efektivitas Audit Internal.

Penelitian ini bertujuan untuk menguji pengaruh kompetensi, independensi dan *time budget pressure* terhadap efektivitas audit internal pada perguruan tinggi negeri di Jawa Timur. Sampel yang didapat sebanyak 60 orang. Pada penelitian ini menggunakan data primer yaitu dengan menyebarkan kuesioner secara *online* dan langsung ke perguruan tinggi. Hasil penelitian menunjukkan bahwa kompetensi dan *time budget pressure* berpengaruh signifikan terhadap efektivitas audit internal, sedangkan independensi tidak berpengaruh terhadap efektivitas audit internal.

Kata kunci: kompetensi, independensi, *time budget pressure*, efektivitas audit internal.

ABSTRACT

Agus Turnanto 190221100213, Competence, Independence, Time Budget Pressure On Internal Audit Effectiveness.

This study aims to examine the effect of competence, independence and time budget pressure on the effectiveness of internal audit at state universities in East Java. The samples obtained were 60 people. In this study, primary data was used by distributing questionnaires online and directly to universities. The results showed that competence and time budget pressure had a significant effect on the effectiveness of internal audit, while independence had no effect on the effectiveness of internal audit.

Keywords: competence, independence, time budget pressure, internal audit effectiveness.