

THE EFFECT OF OBJECTIVITY, COMPETENCE AND MANAGEMENT SUPPORT ON THE EFFECTIVENESS OF GOVERNMENT INTERNAL AUDITORS IN THE INSPECTORATE OF BATAM CITY

ABSTRACT

This study aims to (1) analyze the effect of objectivity on the effectiveness of internal government audits at the Batam City Inspectorate, (2) analyze the influence of competence on the effectiveness of government internal audits at the Batam City Inspectorate, (3) analyze the effect of Management Support on the effectiveness of government internal audits at the Inspectorate Batam city. The research method uses a quantitative approach with a causality design. The population of this research is 38 employees of the government inspectorate at the Inspectorate of Batam City. The sampling technique was purposive sampling. Data collection techniques used questionnaires and documentation. Data analysis used parametric statistics with multiple regression. The results of the study are (1) auditor objectivity has a significant positive effect on the effectiveness of government internal audit at the Batam City Inspectorate. (2) Competence does not have a significant effect on the effectiveness of government internal audit at the Batam City Inspectorate. (3) Management Support has no significant effect on the effectiveness of government internal audit at the Batam City Inspectorate.

Keywords: objectivity, competence, management support, internal audit effectiveness