

## ABSTRACT

Karunia, Arsha. 2015. THESIS. Title: “The Influence of Independence, Professional Skills, Work Experience, and Motivation on the Effectiveness of the Implementation of Internal Control System in Inspectorate Agency of the Province of East Java”

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Internal Control System is required in every organization to support the achievement of organizational goals. The effective internal control system requires a regulation functioned to evaluate the effectiveness of the internal control system. Some people are involved to conduct surveillance called auditors. The good quality of internal auditor will affect the achievement of organizational goals. The importance of the internal auditor's existence requires them to have an attitude of independence, professionalism and work experience in performing organizationinternal audit. To comply with the rules to achieve the effectiveness of internal control systems onlyis insufficient. The motivation of the auditor is also crucial.

The purpose of this research is to identify the effect of independence, professional skills, work experience and motivation on the effectiveness of internal control systems implementation in the Inspectorate Agency of East Java. The study employs a census method using quantitative approach. The data used are primary data which are collected using questionnaires.

The result shows that independence, professional skills, work experience, and motivation simultaneously affect the effectiveness of internal control systems implementation. Independence, work experience and motivation partially affect the effectiveness of the internal control system implementation, but the professional expertise variable has no effect on it.