

## ABSTRAK

**Coki Adinata, 7143220007. Analisis Faktor-Faktor Yang Mempengaruhi Efektivitas Audit Internal Dalam Mewujudkan *Good University Governance*. Pembimbing Skripsi : Ok Sofyan Hidayat, SE, M.Si, Ak, CA. Fakultas Ekonomi, Universitas Negeri Medan 2021.**

Penelitian ini bertujuan untuk menganalisis faktor-faktor yang mempengaruhi efektivitas audit internal dalam mewujudkan *good university governance*. Dalam hal ini Kompetensi Auditor dan Independensi Auditor sebagai variabel bebas dan Peran Audit Internal dalam Mewujudkan *Good University Governance* sebagai variabel terikat.

Populasi dalam penelitian ini terdiri dari 5 perguruan tinggi di Sumatera Utara, termasuk diantaranya Universitas Negeri Medan, Universitas Sumatera Utara, Universitas Islam Negeri Sumatera Utara, Akademi Parawisata, dan Politeknik Negeri Medan. Pengujian data dibantu dengan program statistik SPSS versi 21.

Hasil penelitian menunjukkan bahwa Kompetensi Audit dan Independensi Auditor berpengaruh terhadap Efektivitas Peran Auditor Internal Dalam Mewujudkan *Good University Governance*.

***Kata Kunci : Kompetensi Audit, Independensi Auditor, Efektivitas Peran Auditor Internal, Good University Governance***

## **ABSTRACT**

***Coki Adinata, 7143220007. Analysis of Factors Affecting the Effectiveness of Internal Audit in Realizing Good University Governance. Thesis. Faculty of Economics, State University of Medan 2021.***

*This study aims to analyze the factors that affect the effectiveness of internal audit in realizing good university governance. In this case, Auditor Competence and Auditor Independence as independent variables and the Role of Internal Audit in Realizing Good University Governance as the dependent variable.*

*The population in this study consisted of 5 tertiary institutions in North Sumatra, including Medan State University, North Sumatra University, North Sumatra State Islamic University, the Tourism Academy, and Medan State Polytechnic. Data testing was assisted by the SPSS version 21 statistical program.*

*The results showed that Audit Competence and Auditor Independence have an effect on the Effectiveness of the Role of Internal Auditors in Realizing Good University Governance.*

***Keywords: Audit Competence, Auditor Independence, Internal Auditor Role Effectiveness, Good University Governance***

