

The Influence of Individual Rank, Working Experience, and Firm Size on Professionalism and the Output of Internal Auditor

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ABSTRACT

The enterprise crime scandal occurred in the United States' and Indonesia companies are the responsibility of management. One of the factors causing these crimes is the ineffective functioning of the internal auditor. Organization of the internal audit profession believes that the internal audit function (internal examiner unit) is effectively able to offer a significant contribution in improving the corporate governance, risk management and management control. Internal auditor is an important support for the commissioners, audit committee, board of directors and senior management in establishing the foundation for the development of corporate governance. This research is aimed to obtaining empirical evidence and better understanding concerning the influence of individual rank, work or job experience, and firm size on professionalism and the output of internal auditors of public companies listed at the Jakarta Stock Exchange. This research is expected to contribute on the premise about the scientific development of accounting area, to improve or complement the auditing theory in an attempt to improve the quality of audit services, in particular professionalism in auditing. For corporations and professionals, this research is expected to contribute on the setting of strategic plan in order to improve professionalism and company's internal auditor performance.

Keywords: Internal Auditor; Indonesia companies; Jakarta Stock Exchange.