

# Influence Implementation Internal Control To Quality Audit Internal Education Consultant In Indonesian

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**Abstract:** This research focus to quality audit internal with accountancy Inspection. Hameed, [1995] found that the most important factors that affect auditing quality are auditor's experience, honesty, and the knowledge in accounting and auditing standards. Research into this express an inspection of Intern Accountancy & attributed to Monetary inspection an consultant education with quality. Audit quality is obtained by a process of identifying and administering the activities needed to achieve the quality objectives . Since an entity's internal control is under the purview of its audit committee Krishnan, [2005], the relation between audit committee quality and internal control weaknesses is a subject to be investigated. The methodology used is a quantitative analysis by examining the relationship between variables conceptually. While some study its accounting activity. In self-supporting internal control. Internal control is defined as "a process, affected by an entity's board of directors, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives International Organization of Supreme Audit Institutions, [1998] its bearing by reporting level, an environment and reduction conduct in reporting result of mistake. What finally, involvement by Audit Intern can be of benefit. In addition to researching into proposing Audit Intern can improve the target of consultant education going concern.

**Keys:** Implementation intern control, and quality audit internal

## 1. INTRODUCTION

Growing of society clean governance, fair, transparent, and attitude akuntabel have to seriously, pattern and systematic. Domination process inspection of education consultant have procedure employed by stakeholders to provide conduct intern risk and process arranged by accountant. Internal audit have an role education consultant impact in many people organization since long time, and role make auditor have improved from time. Activity internal control nature today characteriscally cover assessment risk, controlling guarantee, and accomplishment performance make an audit of in working, all directly into an education consultant. Inspection of governmental internal control government officer. Like have been mentioned by above, internal audit function and role including important element in adequate organizational operation system. To be able to support execution effectiveness make audit to commendation section sentence above mentioned hence internal audit function and role require to be clarified and assured. This article comprise analysis regarding various alternative relate to enableness internal audit function and role and also observation function sinergi

formulasi quality audit among various internal audit institution in framework realize governance corporate good representing aspiration and craving all Indonesia society. Target research which to be reached from this research shall be as follows:

1. To know how big function observation internal audit to audit quality
2. To know how big audit quality function education consultant
3. To determine function intern control make an quality audit of to reporting

## 2. LITERATURE REVIEW / THEORY

### A. Internal Audit

Relation Between Internal Audit affecting with requirement inspection present education consultant. Internal relation auditor one of the tradition. In present day environment, role two audit, have become more effective potency, which have resulted an deeper relation .

### a. Quality Of Audit Intern

Executing inspection of intern as according to audit standard ( SPAP 2012), collecting evidence materials which enough, do not find the existence of mistake material to the deviation from Principles Financial statement have presented to the manner born, in all matter which is material for the Financial statement Quality of Internal control an area studying inspection whereas. Many this literature use approach and survey have the character of to assess whether and how, eksternal auditor figure in the three quality factor that is authority, objectivity, and labour capacity quality determined by auditing standard which is eksternal ( SPAP, 2012) into evaluation Make an audit of Intern quality of them that is: consideration and evaluation. Other area in this literature assess intern audit quality of until examination quality internal auditor consideration and decision. This study concentrate on objectivity, moral and ethics reasoning, and equipment in internal auditor consideration and decision.

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**b. Evaluation Make An Audit Intern with quality**

A series of experiment and survey push to identify and appraise importantly of criteria used by eksternal auditor in evaluating each three quality factor intern audit Reporting make an audit of monetary mop the following report:

Consultant Education			cross cek audit
Financial Statement Consolidation			
Balance			
Revenue:			
Operating	x		✓
Income:			
Other Operating	x		✓
Income			✗
Total Operating		Xxx	
Income			
420-10 Sales			✓
Discount	(x)		✗
Net Operating		Xxx	
Income			
Operating Cost :			
510-11 HR			✓
Departement	(x)		
510-51			✓
Academic	(x)		
departement			
510-52			✓
Marketing	(x)		
Expense			
510-53			✓
Operational	(x)		
Expense			
510-60			✓
Corporate	(x)		
Expense			
Total Expenses	(xx)		✓
Gross Profit /			
Loss		Xxx	✗
Other Revenue			
810-10 Interest			
Income Bank x	x		
910-20			
Administration	(x)		✗
Bank x			
Net Profit/Loss		Xxx	

**Source Of: Model Data Function internal control to audit quality; Simulation Writer 2015**

Normally audit quality related to the ability of the auditor to identify material misstatement in the financial statements and their willingness to issue an appropriate and unbiased audit report based on the audit results (Turley & Willekens, 2008) There are two approaches used to evaluate a decision in general, both are the outcome oriented and process oriented.

(Chrystelle, 2006). Audit quality has two dimensions: (1) personal attributes of accountant with expertise and experience indicators, ethical values and mindset, (2) audit process with the indicator of the reliability of audit method, the effectiveness of the tool audit used, and the availability of technical support.

**METHODOLOGY**

Reason research methodologies in technical field and computer, hence researcher here adopt an methodologies being based on descriptive method. Differ from research other accountancy which usually base on positive and look into one scheme aspect without existence of and analysis description of accurate object, with quantitative research emphasize at effort solve problem by giving best assumed solution model to an problems. The same as with empirical research, data collecting also used, so even also bibliography study to obtain correct information in designing data model.

**RESULT AND SOLUTION****2 PROCEDURE FOR PAPER SUBMISSION**

Internal Control represent one of the function in reaching the target of organization, representing to lessen good loss business risk and also financial statement risk with avoid deviation in an organization. effective Influence Internal control represent one of the key in successfulness a biggest factor and organization to audit quality. Effective internal control have related internal audit relation Most important, internal control have highlighted quality audit an trusted decision. System internal control represent prerequisite to company which is trust, clean, transparent and akuntabel . System internal control represent one of the internal audit function and element, which become important consideration in determining and broadness deepness of scope work of audit. Thereby, internal audit function which walk better will yield valuable output to become input auditor side, executive in improve monetary responsibility. Therefore, on the right track to internal observation function and management more powered and executed by sinergis for the shake of reaching of target of governance good public sector that its form transparency, akuntabilitas, sincerity, and justice prosperity of society.

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