

ABSTRACT

THE INFLUENCE OF PROFESSIONAL DEVELOPMENT, THE ROLE OF THE INTERNAL AUDIT FUNCTION AND EXPERIENCE ON THE UNDERSTANDING OF RISK-BASED INTERNAL AUDIT

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This study aims to empirically prove the effect of professional development on understanding risk-based internal audits, the role of the internal audit function in understanding risk-based internal audits, and experience in understanding risk-based internal audits. Research is associative quantitative. Data were analyzed using multiple linear regression. The study results show that professional development does not affect understanding of risk-based internal audits. In contrast, the role of the internal audit function and experience influences the understanding of risk-based internal audits.

Keywords: Professional Development, Role of Internal Audit Function, Experience, Understanding of Risk Based Internal Audit

