

## ABSTRACT

### **The Influence of Independence, Responsibility, and Auditor Experience in Supporting Internal Audit Effectiveness with Management Support as a Moderation Variable**

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*This research aims to investigate the influence of independence, responsibility, and auditor experience on the internal audit effectiveness within the Retail Company of Industrial Control System and Parts in the Jabodetabek region. Additionally, the study explores the moderating role of management support in detailing and optimizing the relationship between independence, responsibility, and auditor experience concerning internal audit effectiveness.*

*The research methodology employs a quantitative approach, collecting data through questionnaires distributed to auditors and managers in the retail sector of industrial control system and parts companies in the Jabodetabek region. Regression analysis and moderation analysis are utilized to test the research hypotheses. The findings of this research are expected to provide a deeper insight into how independence, responsibility, and auditor experience interact and contribute to the improvement of internal audit effectiveness.*

*The results of this research may offer a significant contribution in the context of risk management and corporate governance enhancement within the Retail Company of Industrial Control System and Parts in the Jabodetabek region. The practical implications derived from this research are anticipated to assist management in optimizing the use of information technology, reinforcing auditor responsibility, and enhancing the effectiveness of internal audit processes through appropriate management support...*

**Keywords :** *Information Technology Utilization, Auditor Responsibility, Auditor Experience, Internal Audit Effectiveness, Management Support, Moderation Analysis.*