

Independent Study Title	The Study Of Guidelines For Internal Audit System Development
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Abstract

The purposes of the study were to identify impact factors on internal audit effectiveness. The survey sample consisted of 400 auditee, from a company, who had been audited by company's internal auditors. The results showed that the effectiveness of internal control on the compliance with related laws and regulations, on assigned job responsibilities, and commitment to duties and responsibilities, were affected by the qualification of an internal auditor and auditee's attitude. The effectiveness of internal control the credibility and pre-warning of internal control effectiveness were impacted by the qualification of internal auditors, auditee's attitude, and the management's support.