

ABSTRACT

Internal control is very important for the continuity of a company because without adequate internal control, the company will face difficulties in achieving normal operations. The application of accounting information system and the role of internal audit can help the management in monitoring the company to make sure the internal control runs effectively and the goal sets by the company can be achieved.

The aims of this study are to determine accounting information system, internal audit and effectiveness of internal controls survey at PT Bio Farma (Persero) Bandung. This study is also conducted to examine simultaneous and partial effect from the application of accounting information system and internal audit on the effectiveness of internal control survey at PT Bio Farma (Persero) Bandung.

The analytical method used is descriptive statistic testing and the analytical model used is multiple linear regression analysis using SPSS (Statistical Product and Service Solutions) version 23. The populations in this study are internal auditors in Pengawasan dan Pengendalian Intern division and Quality Assurance. The sampling in this study used the Convenience Sampling method.

Discussion the result shows that accounting information systems and internal audit influence the effectiveness of internal control simultaneously. Then, accounting information systems has a significant positive effect on the effectiveness of internal control and internal audit has a significant positive effect on the effectiveness of internal control.

The results of this study shows a positive indication between accounting information systems and internal audit on the effectiveness of internal control. Therefore, companies must carry out activities in accordance with company policies. By carrying out activities that are in accordance with the company's policies, the company's internal control will be more effective.

Keywords: *accounting information system, internal audit, effectiveness of internal control*