**ABSTRAK**

Penelitian ini berjudul **“Pengaruh Pengetahuan, Pengalaman, dan Akuntabilitas Terhadap Kualitas Kinerja Auditor Internal”.** Penelitian ini bertujuan untuk mengetahui besarnya pengaruh Pengetahuan, Pengalaman, dan Akuntabilitas Terhadap Kualitas Kinerja Auditor Internal Pada BUMN Sektor Industri Pengolahan Kota Bandung.

Metode penelitian yang digunakan dalam penelitian ini adalah metode survey dengan pendekatan deskriptif verifikatif, pengujian hipotesis yang di ajukan, dianalisis berdasarkan teknik statistik yaitu dengan uji normalitas, uji validitas, uji reliabilitas, statistik deskriptif, analisa regresi berganda, analisa korelasi berganda dan koefisien determinasi dengan bantuan program SPSS *For Windows.*

Hasil penelitian menunjukkan bahwa secara parsial Pengetahuan, Pengalaman, dan Akuntabilitas berpengaruh terhadap Kualitas Kinerja Auditor Internal. Besarnya pengaruh pengetahuan terhadap kualitas kinerja auditor internal yaitu 19,8 %, besarnya pengaruh pengalaman terhadap kualitas kinerja auditor internal yaitu 24,7 %, dan besarnya pengaruh akuntabilitas terhadap kualitas kinerja auditor internal yaitu 25,1 %. Dari ketiga variabel tersebut diketahui bahwa akuntabilitas lebih berpengaruh terhadap kualitas kinerja auditor internal dengan besarnya pengaruh sebesar 25,1 %.

Secara Simultan Pengetahuan, Pengalaman, dan Akuntabilitas berpengaruh terhadap Kualitas Kinerja Auditor Internal. Besarnya Pengaruh Pengetahuan, Pengalaman, dan Akuntabilitas terhadap Kualitas Kinerja Auditor Internal yaitu 69,6 %. Sedangkan sisanya yaitu sebesar 30,4% merupakan pengaruh faktor lain di luar variabel yang sedang diteliti, seperti independensi dan sikap atau *attitude* auditor internal.

**Kata kunci : Pengetahuan, Pengalaman, Akuntabilitas dan Kualitas Kinerja Auditor Internal**

***ABSTRACT***

*This research is entitled "The Influence of Knowledge, Experience, and Accountability to Internal Auditor Performance Quality". This study aims to determine the magnitude of the influence of Knowledge, Experience, and Accountability on Internal Auditor Performance Quality In BUMN Industrial Sector Processing Bandung.*

*The research method used in this research is survey method with descriptive approach verifikatif, hypothesis testing is proposed, analyzed by statistical technique that is with normality test, validity test, reliability test, descriptive statistic, multiple regression analysis, multiple correlation analysis and coefficient of determination with Help SPSS For Windows program.*

*The results showed that partially Knowledge, Experience, and Accountability affect the Quality of Internal Auditor Performance. The amount of influence of knowledge on internal auditor performance quality is 19,8%, the influence of experience to quality of internal auditor performance is 24,7%, and the influence of accountability to quality of internal auditor performance is 25,1%. From these three variables, it is known that accountability has more influence to the quality of internal auditor performance with the influence of 25,1%.*

*Simultaneously Knowledge, Experience, and Accountability have an effect on Quality of Internal Auditor's Performance. The Influence of Knowledge, Experience, and Accountability to Internal Auditor's Performance Quality is 69.6%. While the rest is 30.4% is the influence of other factors outside the variable being studied, such as independence and attitude or attitude internal auditors.*

***Keywords: Knowledge, Experience, Accountability and Quality of Internal Auditor Performance***