

ABSTRACT

This study aims to determine the magnitude of influence of the performance of internal auditors on internal control system at PT. Kereta Api Indonesia (Persero) in Bandung City.

The research approach used in this research is descriptive and verificative analysis using primary data. The sampling technique used is Random Sampling. Statistical analysis used in this research is Classic Assumption Test, Simple Linear Regression Analysis, Correlation Analysis, hypothesis testing using t test and coefficient of determination analysis.

Based on the results of research conducted can be seen that partially Performance Internal Auditor influence on internal control system. Where the influence of internal auditor's performance of 96.2% to the internal control system of 97.35%. And the rest of 37.4% is the influence of other factors dependent variable under study. For further research it is expected to expand the scope of the research sample and add other independent variables that may affect the Internal Control System.

Keywords: Internal Auditor Performance, and Internal Control System.