

## **ABSTRACT**

This study aims to determine the effect of Professionalism, Motivation, and Organizational Commitment on Internal Auditor Performance at the PT. Krakatau Steel.

The research method used in this study is a survey method with a descriptive and verification approach using primary data. The sampling technique used is probability sampling. The statistical analysis used in this study is the classic assumption test, multiple linear regression analysis, multiple correlation analysis and coefficient of determination with the help of the SPSS 25.0 For Windows program.

The results of the study show that there is an influence of Professionalism, Motivation, Organizational Commitment on Internal Auditor Performance. The magnitude of the influence of Professionalism on Internal Auditor Performance is 18.6%, the influence of Motivation on Internal Auditor Performance is 34.2%, while Organizational Commitment to Internal Auditor Performance is 16.3% while the remaining 30.9% is influenced by other factors not examined in this study such as Competence, Independence, Suitability of roles, Effect of Leadership style and Job Satisfaction.

Keywords: Professionalism, Motivation, Organizational Commitment, Internal Auditor Performance