ABSTRAK

This research *titled "The Competence, Independence and Professionalism of Internal Auditor on the Quality of Internal Audit". The main purpose of this research are to understand the Competence, Independence and Professionalism of Internal Auditor on the Quality of Internal Audit in Bandung City Inspectorate, Cimahi City Inspectorate and Bandung Regency Inspectorate.*

The method which untilized in this research are descriptive and verification method. Simple linear regression are utilized as well in order to understand the similarity of the Competence, Independence and Professionalism of Internal Auditor; correlation analysis to discover any relations between the Competence,Independence and Professionalism of Internal Auditor and the Quality of Internal Audit; determination of coefficient to find out the contribution of the Competence, Independence and Professionalism of Internal Auditor on the Quality of Internal Audit and hypothesis testing (t-test) to find out the signifance of Competence, Independence and Professionalism of Internal Auditor on the Quality of Internal Audit with the help of IBM SPSS 25 Version For Windows.

The result us that the Competence of Internal Auditor on the Quality of Internal Audit had a significant effect on the contribution of influence of 26.6% the Independence of Internal Auditor on the Quality of Internal Audit had a significant effect on the contribution of influence of 34.5% the Professiomalism of Internal Auditor on the Quality of Internal Audit had a significant effect on the contribution of influencen of 16.8% and the Competence, Independence and Professionalism of Internal Auditor on the Quality of Internal Audit simultaneously has a significant effect with contribution of influence of 77.9%.

Keywords: Internal Audit, Competence of Internal Auditor, Independence of Internal Auditor, Profesionalism of Internal Auditor