ABSTRACT

The purpose of this study was to determine the effect of role conflict, role ambiguity and professionalism on the performance of internal auditors in West Bandung Regency Inspectorate. The sample in this study were 43 respondents.

The research method used is descriptive and verification. Data collection techniques used are multiple linear regression analysis, correlation analysis, coefficient of determination and hypothesis testing.

The results showed that role conflict, role ambiguity and professionalism of internal auditors at the Inspectorate of West Bandung Regency, had an influence of 56.3% on the performance of internal auditors. Judging from the coefficient of determination partially, role conflict has an effect on the performance of internal auditors by 17.8% while role ambiguity has an effect on the performance of internal auditors by 20.3% and professionalism of internal auditors influences the performance of internal auditors by 23.7%.

Keywords: role conflict, role ambiguity and professionalism, performance of internal auditors