

ABSTRACT

This study aims to examine and analyse how much influence Organizational Culture, Motivation and Competence to the Performance of Internal Auditors. Population in this research is Internal Auditor and Internal Supervision Unit at the Six State Industry Companies Financial and Insurance Services in Bandung City.

The used sampling technique of census sampling with 52 respondents. The research method used is descriptive and verification method. Data collection techniques are done through primary data with questionnaires. Statistical analysis used in this research are validity test, reliability test, multiple correlation analysis, multiple regression analysis, T test, F test, and coefficient of determination.

The results of this study were conducted partially or simultaneously organizational culture, motivation and competence affect the performance of internal auditors. Partially shows that the influence organizational culture on the performance of internal auditors is 13,6%. The effect of motivation on the performance of internal auditors is 24,8%. The influence of competence on the performance of internal auditors is 16,1%. Simultaneously shows that the influence of organizational culture, motivation and competence to the performance of internal auditors is 54,5%, while the remaining 45,5% is influenced by other factors organizational culture, motivation and competence. Thus, the higher of the organizational culture, motivation and competence will further influence the performance of internal auditors.

Keywords: Organizational Culture, Motivation, Professionalism, Performance of Internal Auditor.