# DAFTAR ISI

**LEMBAR PENGESAHAN**

**ABSTRAK** .............................................................................................................i

**KATA PENGANTAR** ..........................................................................................iii

**DAFTAR ISI** .......................................................................................................vii

**DAFTAR GAMBAR** ..........................................................................................xiii

**DAFTAR TABEL** ...............................................................................................xiv

**DAFTAR LAMPIRAN** .........................................................................................xvii

## BAB I PENDAHULUAN

1.1 Latar Belakang Penelitian ..............................................................................1

1.2 Rumusan Masalah Penelitian .....................................................................9

1.3 Tujuan Penelitian .........................................................................................9

1.4 Kegunaan Penelitian ....................................................................................10

1.4.1 Kegunaan Teoritis ..................................................................................10

1.4.2 Kegunaan Praktis ..................................................................................11

1.5 Lokasi dan Waktu Penelitian .....................................................................12

## BAB II KAJIAN PUSTAKA, KERANGKA PEMIKIRAN DAN HIPOTESIS

2.1 Kajian Pustaka ............................................................................................13

2.1.1 Audit ........................................................................................................13

2.1.1.1 Pengertian Audit .............................................................................13

2.1.1.2 Jenis-jenis Audit ...........................................................................15

2.1.1.3 Tujuan Audit ..................................................................................17

2.1.2 Audit Internal .........................................................................................19
2.1.2.1 Pengertian Audit Internal ........................................ 19
2.1.2.2 Fungsi Audit Internal ........................................ 21
2.1.2.3 Kewenangan dan Tanggung jawab
   Audit Internal ....................................................... 22
2.1.2.4 Standar Profesi Audit Internal .............................. 23
2.1.3 Auditor Internal .................................................... 24
   2.1.3.1 Pengertian Auditor Internal ................................ 24
   2.1.3.2 Jenis-Jenis Auditor ....................................... 25
   2.1.3.3 Kewenangan dan Tanggung jawab
      Auditor Internal ................................................... 28
   2.1.3.4 Kedudukan dan Peran Auditor Internal ............... 29
   2.1.3.5 Pengetahuan yang Dimiliki Auditor Internal ....... 30
   2.1.3.6 Perbedaan antara Auditor Internal dan
      Auditor Eksternal ............................................... 31
2.1.4 Kompetensi ......................................................... 32
   2.1.4.1 Pengertian Kompetensi .................................. 32
   2.1.4.2 Dimensi Kompetensi .................................... 33
   2.1.4.3 Ruang Lingkup Kompetensi ............................. 35
   2.1.4.4 Komponen Kompetensi ................................ 40
   2.1.4.5 Karakteristik Kompetensi .............................. 42
2.1.5 Independensi ...................................................... 43
   2.1.5.1 Pengertian Independensi ............................... 43
   2.1.5.2 Dimensi Independensi .................................. 45
   2.1.5.3 Macam-macam Independensi dalam Auditing ...... 49
   2.1.5.4 Macam-macam Gangguan dalam Independensi .... 50
BAB III METODE PENELITIAN

3.1 Metode Penelitian yang Digunakan ........................................ 74
  3.1.1 Objek penelitian .............................................................. 74
  3.1.2 Metode Penelitian ............................................................ 74
  3.1.3 Pendekatan Penelitian ......................................................... 75

3.2 Definisi dan Operasionalisasi Variabel Penelitian ....................... 77
  3.2.1 Definisi Variabel Penelitian ................................................. 77
  3.2.2 Operasionalisasi Variabel ................................................... 79
  3.2.3 Model Penelitian ............................................................... 85

3.3 Populasi dan Sampel .............................................................. 86
  3.3.1 Populasi .............................................................................. 86
  3.3.2 Sampel .............................................................................. 87
BAB IV  HASIL PENELITIAN DAN PEMBAHASAN

4.1 Hasil Penelitian .........................................................106

4.1.1 Gambaran Umum Perusahaan ................................106

4.1.1.1 Sejarah Singkat PT Bio Farma (Persero) ..............106
4.1.1.2 Visi dan Misi PT Bio Farma (Persero) ..........108
4.1.1.3 Budaya Perusahaan ..................................109
4.1.1.4 Kebijakan Perusahaan .................................111
4.1.1.5 Logo Perusahaan ........................................111
4.1.1.6 Arti Logo Perusahaan ...................................112
4.1.1.7 Stuktur Organisasi PT Bio Farma (Persero)
   Dan Uraian Tugasnya ..................................113
4.1.2 Karakteristik Responden .................................119
4.1.3 Analisis Tanggapan Responden Kompetensi Auditor
   Internal pada PT Bio Farma (Persero) Bandung ..........122
4.1.4 Analisis Tanggapan Responden Independensi Auditor
   Internal pada PT Bio Farma (Persero) Bandung ..........125
4.1.5 Analisis Tanggapan Responden Kualitas Audit pada
   PT Bio Farma (Persero) Bandung ...........................127
4.1.6 Uji Validitas dan Reliabilitas Instrumen ..............133
   4.1.6.1 Uji Validitas Instrumen ..............................133
   4.1.6.2 Uji Reliabilitas Instrumen ............................138
4.2 Pembahasan Penelitian ........................................140
   4.2.1 Analisis Kompetensi Auditor Internal pada
      PT Bio Farma (Persero) Bandung ..........................140
   4.2.2 Analisis Independensi Auditor Internal pada
      PT Bio Farma (Persero) Bandung ..........................143
   4.2.3 Analisis Kualitas Audit pada PT Bio Farma
      (Persero) Bandung ........................................145
   4.2.4 Uji Asumsi Klasik ......................................149
BAB V KESIMPULAN DAN SARAN

5.1 Kesimpulan .................................................................................................. 162
5.2 Saran ............................................................................................................. 164

DAFTAR PUSTAKA

LAMPIRAN-LAMPIRAN

DAFTAR GAMBAR

Gambar 2.1 Bagan Kerangka Pemikiran .............................................................. 67
Gambar 3.1 Model Penelitian ................................................................................ 85
Gambar 4.1 Logo PT. Bio Farma (Persero) ......................................................... 112
DAFTAR TABEL

Tabel 1.1 Pemegang Sertifikat QIA .................................................5
Tabel 2.1 Perbedaan Auditor Internal dan Auditor Eksternal ..............31
Tabel 2.2 Penelitian Terdahulu ..........................................................64
Tabel 3.1 Operasionalisasi Variabel......................................................80
Tabel 3.2 Standar Penilaian untuk Validitas ........................................92
Tabel 3.3 Kategori Koefisien Korelasi ..................................................101
Tabel 4.1 Profil Responden Berdasarkan Usia .................................119
Tabel 4.2 ProfilResponden berdasarkan Jenis Kelamin .....................120
Tabel 4.3 Profil Responden berdasarkan Pendidikan Terakhir ..........121
Tabel 4.4 Profil Responden berdasarkan Masa Kerja .........................121
Tabel 4.5 Distribusi Tanggapan Responden Mengenai Pencapaian Kompetensi Profesional ..............................................................123
Tabel 4.6  Distribusi Tanggapan Responden Mengenai Pemeliharaan Kompetensi Profesional  
                                                        .......................................................... 124
Tabel 4.7  Distribusi Tanggapan Responden Mengenai Status Organisasi  
                                                        .......................................................... 126
Tabel 4.8  Distribusi Tanggapan Responden Mengenai Objektivitas ....... 127
Tabel 4.9  Distribusi Tanggapan Responden Mengenai Pengelolaan Fungsi Audit Internal  
                                                        .......................................................... 128
Tabel 4.10 Distribusi Tanggapan Responden Mengenai Penugasan ....... 129
Tabel 4.11 Distribusi Tanggapan Responden Mengenai Perencanaan Penugasan  
                                                        .......................................................... 130
Tabel 4.12 Distribusi Tanggapan Responden Mengenai Pelaksanaan Penugasan  
                                                        .......................................................... 131
Tabel 4.13 Distribusi Tanggapan Responden Mengenai Komunikasi Hasil Penugasan  
                                                        .......................................................... 132
Tabel 4.14 Distribusi Tanggapan Responden Mengenai Pemantauan Tindak Lanjut  
                                                        .......................................................... 133
Tabel 4.15 Hasil Perhitungan Nilai Validitas Kompetensi Auditor Internal  
                                                        .......................................................... 134
Tabel 4.16 Standar Penilaian untuk Validitas  
                                                        .......................................................... 134
Tabel 4.17 Hasil Perhitungan Nilai Validitas Independensi Auditor Internal  
                                                        .......................................................... 135
Tabel 4.18 Standar Penilaian untuk Validitas  
                                                        .......................................................... 136
Tabel 4.19 Hasil Perhitungan Nilai Validitas Kualitas Audit  
                                                        .......................................................... 137
Tabel 4.20 Standar Penilaian untuk Validitas  
                                                        .......................................................... 138
Tabel 4.21 Hasil Uji Reliabilitas Kompetensi Auditor Internal  
                                                        .......................................................... 139
<table>
<thead>
<tr>
<th>Tabel 4.2</th>
<th>Hasil Uji Reliabilitas Independensi Auditor Internal ..........139</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tabel 4.23</td>
<td>Hasil Uji Reliabilitas Kualitas Audit ................................140</td>
</tr>
<tr>
<td>Tabel 4.24</td>
<td>Total Skor Jawaban Responden Mengenai Kompetensi Auditor Internal pada PT Bio Farma (Persero) Bandung ..........141</td>
</tr>
<tr>
<td>Tabel 4.25</td>
<td>Total Skor Jawaban Responden Mengenai Independensi Auditor Internal pada PT Bio Farma (Persero) Bandung ..........143</td>
</tr>
<tr>
<td>Tabel 4.26</td>
<td>Total Skor Jawaban Responden Mengenai Kualitas Audit pada PT Bio Farma (Persero) Bandung ..................................146</td>
</tr>
<tr>
<td>Tabel 4.27</td>
<td>Hasil Uji Asumsi Normalitas ........................................150</td>
</tr>
<tr>
<td>Tabel 4.28</td>
<td>Hasil Uji Asumsi Multikolinieritas ................................151</td>
</tr>
<tr>
<td>Tabel 4.29</td>
<td>Hasil Uji Asumsi Homogenitas ......................................152</td>
</tr>
<tr>
<td>Tabel 4.30</td>
<td>Koefisien Korelasi Berganda ........................................153</td>
</tr>
<tr>
<td>Tabel 4.31</td>
<td>Kategori Koefisien Korelasi ........................................153</td>
</tr>
<tr>
<td>Tabel 4.32</td>
<td>Hasil Analisis Regresi Linier Berganda ..........................154</td>
</tr>
<tr>
<td>Tabel 4.33</td>
<td>Koefisien Determinasi ................................................157</td>
</tr>
<tr>
<td>Tabel 4.34</td>
<td>Koefisien Determinasi Kompetensi ................................158</td>
</tr>
<tr>
<td>Tabel 4.35</td>
<td>Koefisien Determinasi Independensi ................................158</td>
</tr>
</tbody>
</table>
DAFTAR LAMPIRAN

Lampiran 1  Surat Keterangan Tugas Membimbing Skripsi
Lampiran 2  Surat Keterangan Penelitian di PT. Bio Farma (Persero)
Lampiran 3  Kartu Perkembangan Bimbingan Skripsi
Lampiran 4  Surat Keterangan Telah Mengikuti Seminar Usulan Penelitian
Lampiran 5  Kuesioner
Lampiran 6  Tabel Tabulasi Total Skor Responden Mengenai Kompetensi Auditor Internal
Lampiran 7  Tabel Tabulasi Total Skor Responden Mengenai Independensi Auditor Internal
Lampiran 8  Tabel Tabulasi Total Skor Responden Mengenai Kualitas Audit
Lampiran 9  Output SPSS