

ABSTRAK

Penelitian ini bertujuan untuk mengetahui besarnya pengaruh Independensi, Kompetensi dan *Due Professional Care* terhadap Kinerja Auditor Internal di PT Kereta Api Indonesia (Persero) Kantor Pusat.

Pendekatan penelitian yang digunakan dalam penelitian ini adalah analisis deskriptif dan analisis verifikatif dengan menggunakan data primer. Populasi dalam penelitian ini adalah Auditor Internal yang Bekerja di PT Kereta Api Indonesia (Persero) Kantor Pusat dengan jumlah sampel sebanyak 37 Auditor Internal. Teknik sampling yang digunakan dalam penelitian ini adalah *probability sampling* dengan *simple random sampling*. Analisis statistik yang digunakan dalam penelitian ini adalah uji validitas dan reliabilitas instrumen, analisis regresi linear sederhana dan berganda, analisis koefisien korelasi, serta analisis koefisien determinasi. Sedangkan, pengujian hipotesis yang digunakan dalam penelitian ini adalah metode statistik uji t (parsial) dan uji F (simultan).

Berdasarkan hasil penelitian yang dilakukan dapat diketahui bahwa secara parsial Independensi berpengaruh terhadap Kinerja Auditor Internal dengan kontribusi sebesar 28.2%. Kompetensi berpengaruh terhadap Kinerja Auditor Internal dengan kontribusi sebesar 26.3%. *Due Professional Care* berpengaruh terhadap Kinerja Auditor Internal dengan kontribusi sebesar 27.4%. Independensi, Kompetensi dan *Due Professional Care* terhadap Kinerja Auditor Internal dengan kontribusi sebesar 81.9%. Hal ini menunjukkan bahwa semakin independen, kompeten dan memiliki kemampuan *due professional care* maka Kinerja Auditor Internal semakin baik.

Kata Kunci : Independensi, Kompetensi, *Due Professional Care*, Kinerja Auditor Internal.

ABSTRACT

This research aims to determine the magnitude of the influence of Independence, Competence and Due Professional Care on the Performance of Internal Auditors at PT Kereta Api Indonesia (Persero) Head Office.

*The research approach used in this research is descriptive analysis and verification analysis using primary data. The population in this study were Internal Auditors who worked at PT Kereta Api Indonesia (Persero) Head Office with a total sample of 37 Internal Auditors. The sampling technique used in this research is probability sampling with simple random sampling. The statistical analysis used in this research is instrument validity and reliability testing, simple and multiple linear regression analysis, correlation coefficient analysis, and coefficient of determination analysis. Meanwhile, hypothesis testing used in this research is the statistical method *t* test (partial) and *F* test (simultaneous).*

Based on the results of the research conducted, it can be seen that independence partially influences Internal Auditor Performance with a contribution of 28.2%. Competency influences Internal Auditor Performance with a contribution of 26.3%. Due Professional Care influences Internal Auditor Performance with a contribution of 27.4%. Independence, Competence and Due Professional Care on Internal Auditor Performance with a contribution of 81.9%. This shows that the more independent, competent and capable of due professional care, the better the Internal Auditor's performance.

Keywords: Independence, Competence, Due Professional Care, Internal Auditor Performance.