

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis seberapa besar pengaruh Integritas, Motivasi dan Kompetensi Auditor terhadap Kinerja Auditor Internal. Sampel penelitian ini adalah Auditor Internal pada Inspektorat Jawa Barat. Metode yang digunakan dalam penelitian ini adalah metode deskriptif dan verifikatif. Teknik pengumpulan data yang dilakukan melalui data primer dengan menyebarkan kuesioner.

Analisis statistik yang digunakan dalam penelitian ini adalah uji validitas dan uji reliabilitas instrumen, uji asumsi klasik, analisis regresi linear berganda, analisis korelasi, uji koefisien determinasi, uji hipotesis (uji t) dan uji hipotesis (uji f) dengan bantuan SPSS for Windows.

Hasil penelitian menunjukkan bahwa secara parsial Integritas, Motivasi dan Kompetensi Auditor berpengaruh terhadap Kinerja Auditor Internal. Besarnya pengaruh Integritas Auditor terhadap Kinerja Auditor Internal yaitu 22,7%. Besarnya pengaruh Motivasi Auditor terhadap Kinerja Auditor Internal yaitu 21,5%. Besarnya pengaruh Kompetensi Auditor terhadap Kinerja Auditor Internal yaitu 29,7%. Secara simultan terdapat pengaruh dari Integritas, Motivasi dan Kompetensi Auditor terhadap Kinerja Auditor Internal. Integritas, Motivasi dan Kompetensi Auditor memberikan pengaruh sebesar 73,9% terhadap Kinerja Auditor Internal. Sedangkan sisanya yaitu sebesar 26,1% yang merupakan faktor lain diluar variabel yang diteliti, seperti Profesionalisme, Independensi dan Pemahaman *Good Governance*.

Kata kunci : Integritas Auditor, Motivasi Auditor, Kompetensi Auditor, Kinerja Auditor Internal

ABSTRACT

This study examines The Influence of Auditor Integrity, Motivation and Competence on Internal Auditor Performance. The sample consisted of Internal Auditor sat the West Jawa Inspectorate. The method used in this study was descriptive and verification. The data collection techniques used were primary data collection through the distribution of questionnaires.

The statistical analysis used in this study included instrument validity and reliability tests, classical assumption tests, multiple linear regression analysis, correlation analysis, coefficient of determination tests, hypothesis testing (t-test), and hypothesis testing (f-tests) using SPSS for Windows.

The results showed that Auditor Integrity, Motivation and Competence partially influenced Internal Auditor Performance. The effect of Auditor Integrity on Internal Auditor Performance was 22,7%. The effect of Auditor Motivation on Internal Auditor Performance was 21,5%. The effect of Auditor Competence on Internal Auditor Performance was 29,7%. Auditor Integrity, Motivation and Competence simultaneously influence Internal Auditor Performance. Auditor Integrity, Motivation and Competence account for 73,9% of Internal Auditor Performance. The remaining 26,1% is accounted for by factors outside the studied variables, such as Professionalism, Independence and Understanding of Good Governance.

Keywords : *Auditor Integrity, Auditor Motivation, Auditor Competence, Internal Auditor Performance*