

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh profesionalisme, etika profesi, independensi, motivasi dan komitmen organisasi terhadap auditor internal pada PT Perkebunan Nusantara IV Medan. Penelitian ini adalah penelitian kuantitatif. Populasi penelitian ini adalah auditor pada PT. Perkebunan Nusantara IV Medan sebanyak 30 auditor. Sampel pada penelitian ini sebanyak 30 responden. Data yang telah terkumpul kemudian dianalisis dengan teknik analisis regresi linear berganda. Hasil penelitian ini menyimpulkan bahwa: (1) profesionalisme berpengaruh terhadap kinerja auditor internal (2) etika profesi berpengaruh terhadap kinerja auditor internal; (3) independensi berpengaruh terhadap kinerja auditor internal; dan (4) motivasi berpengaruh terhadap kinerja auditor internal dan (5) komitmen organisasi berpengaruh terhadap kinerja auditor internal

Kata Kunci: Profesionalisme, Etika Profesi, Independensi, Motivasi, Komitmen Organisasi, dan Kinerja Auditor Internal.

ABSTRACT

This study aims to determine the effect of professionalism, professional ethics, independence, motivation, and organizational commitment on the performance of the internal auditors on PT.Perkebunan Nusantara IV Medan. This research is a quantitative research. The study population at auditors who were in PT.Perkebunan Nusantara IV Medan by 30 auditors.. With a sample size of 30 respondents. The data have been collected and analyzed by using multiple linear regression analysis. The result of this study concluded that: (1) Professionalism Auditor effect on the performance of the internal auditors; (2) Professional ethics effect on the performance of the internal auditors; (3) independence effect on the performance of the internal auditors; (4)) motivation effect on the performance of the internal auditors and (5)) organizational commitment effect on the performance of the internal auditors

Keywords:*Professionalism, professional ethics, independence, motivation, and organizational commitment, and performance of the internal auditors.*