

ABSTRAK

**PENGARUH ORIENTASI ETIS, KOMITMEN PROFESIONAL, DAN
PENGALAMAN KERJA TERHADAP KINERJA AUDITOR INTERNAL
Studi Kasus pada Auditor Internal di PT. Indomarco Adi Prima**

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Tujuan penelitian ini adalah untuk mengetahui pengaruh orientasi etis, komitmen profesional, dan pengalaman kerja terhadap kinerja auditor internal.

Jenis penelitian ini adalah studi kasus. Sampel penelitian adalah auditor internal di PT. Indomarco Adi Prima. Pengambilan sampel penelitian dilakukan dengan metode sampel jenuh. Teknik pengumpulan data menggunakan kuesioner. Teknik pengujian instrumen menggunakan uji validitas, uji reliabilitas, uji asumsi klasik yang meliputi uji normalitas, uji multikolonieritas, uji autokorelasi, dan uji heteroskedastisitas. Pengujian hipotesis dilakukan menggunakan uji parsial (T).

Berdasarkan hasil uji parsial dapat disimpulkan bahwa variabel orientasi etis dan pengalaman kerja tidak berpengaruh terhadap kinerja auditor internal. Variabel komitmen profesional berpengaruh terhadap kinerja auditor internal.

Kata Kunci : Orientasi Etis, Komitmen Profesional, Pengalaman Kerja, dan Kinerja Auditor Internal

ABSTRACT

**THE INFLUENCE OF ETHICS ORIENTATION, PROFESSIONAL
COMMITMENT, AND WORK EXPERIENCE ON THE PERFORMANCE OF
INTERNAL AUDITORS
A Case Study at PT. Indomarco Adi Prima**

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This research aims to know the influence of ethics orientation, professional commitment, and work experience on the performance of internal auditors.

The research is a case study. Samples of the research were internal auditors at PT. Indomarco Adi Prima, selected using *jenuh* sampling method. Data was gathered using questionnaires. The techniques employed for testing the instruments were validity test, reliability test, classical assumption test, including normality test, multicollinearity test, autocorrelation test, and hetero-scedasticity test. The hypothesis was examined using partial test (T).

The result of the partial test shows that Ethics Orientation and work Experience variable do not influence the performance of internal auditors, while Professional Commitment variable influences the performance of internal auditors.

Keywords : ethics orientation, professional commitment, work experience, and performance of internal auditors