

ABSTRAK

Peran auditor internal yang profesional sangat dibutuhkan untuk melaksanakan tugasnya secara profesional, auditor internal perlu memenuhi kriteria-kriteria, yaitu pelayanan kepada masyarakat, pelatihan khusus yang lama bagi peserta, memegang teguh kode etik, merupakan anggota asosiasi, menerbitkan jurnal-jurnal yang berhubungan dengan pengembangan ilmu pengetahuan, mengikuti ujian-ujian dan memiliki lisensi dari Dewan Sertifikasi Nasional.

Penelitian ini berjudul Pengaruh Auditor Internal Bersertifikasi Qualified Internal Auditor Terhadap Kualitas Laporan Audit Internal. Penelitian dilakukan di PT Kereta Api Daop II Bandung yang bertujuan untuk mengetahui apakah auditor internal bersertifikasi QIA mempunyai hubungan positif dengan kualitas laporan audit internal. Metode penelitian yang digunakan metode deskriptif analisis.

Hasil penelitian menunjukkan bahwa Auditor internal bersertifikasi Qualified Internal Auditor memiliki hubungan positif dengan kualitas laporan audit internal hal ini dilihat dari hasil uji korelasi *rank spearman* yang menunjukkan hubungan yang kuat sebesar 0.762 karena berada pada interval 0.60-0.799. Kualitas laporan audit internal PT Kereta Api Daop II Bandung dipengaruhi oleh adanya auditor internal bersertifikasi Qualified Internal Auditor yang memadai sebesar 58,06%, sedangkan sisanya sebesar 41,94% dipengaruhi oleh faktor lain yang tidak diukur dan hasil uji hipotesis $t_{hitung} = 9.61$, lebih besar dari nilai t_{tabel} sebesar 1,701 maka H_0 ditolak dan H_a diterima, maka hipotesis yang penulis ajukan yaitu Auditor Internal bersertifikasi *Qualified Internal Auditor* memiliki hubungan positif dengan kualitas laporan audit internal, dapat diterima.

Kata kunci: Auditor Internal, Kualitas Laporan Audit Internal

ABSTRACT

The role of internal auditors professional is needed to carry out their duties professionally, internal auditors need to meet the criteria, namely the public service, special training long for the participants, adhere to a code of conduct, a member of the association, publishes journals related to development science, following examinations and has a license from the National Certification Board.

This study entitled Effect of a Certified Internal Auditor Qualified Internal Auditor Internal Audit Report on the Quality. The study was conducted in PT Kereta Api Bandung Daop II which aims to determine whether a certified internal auditor QIA have a positive relationship with the quality of the internal audit report. The method used descriptive method of analysis.

The results showed that the certified internal auditor Qualified Internal Auditor has a positive correlation with the quality of the internal audit reports it is seen from the results of the Spearman rank correlation test showed a strong relationship for 0762 because it is in the interval 0.60-0.799. The quality of the internal audit report of PT Kereta Api Bandung Daop II influenced by the presence of a certified internal auditor Qualified Internal Auditor adequate at 58.06%, while the remaining 41.94% influenced by other factors not measured and the results of hypothesis testing $t = 9.61$, more the value of t_{table} 1,701 then H_0 is rejected and H_a accepted, the authors propose the hypothesis that the Internal Auditor certified Qualified Internal Auditor has a positive correlation with the quality of the internal audit report, is acceptable.

Keywords: Internal Auditor, Internal Quality Audit Report