ABSTRAK

PENGARUH AUDIT INTERNAL TERHADAP PENILAIAN PRESTASI KARYAWAN
(Survei Pada Bank BUMN di Kota Bandung)

Peran audit internal akan semakin dapat diandalkan dalam mengembangkan dan menjaga efektivitas sistem pengendalian internal, pengelolaan risiko guna menopang terwujudnya suatu perusahaan yang sehat. Kepentingan audit internal bagi perusahaan yaitu untuk mengetahui prestasi karyawan, menetapkan besarnya kompensasi karyawan bersangkutan, mengetahui kreativitas dan perilaku karyawan, menetapkan apakah karyawan perlu dimutasi (vertikal atau horizontal) dan atau dihentikan, dan mengetahui apakah karyawan itu dapat bekerja sama dengan karyawan lainnya. Adanya pelaksanaan audit internal yang memadai diharapkan dapat meningkatkan prestasi karyawan.

Tujuan penelitian ini adalah untuk mengetahui pelaksanaan audit internal, mengetahui penilaian prestasi karyawan, dan mengetahui pengaruh audit internal terhadap penilaian prestasi karyawan. Metode penelitian yang digunakan adalah metode penelitian eksplanatori dengan pendekatan survei. Penelitian ini dilakukan pada Bank BUMN di Kota Bandung. Teknik pengambilan sampel yang digunakan dalam penelitian ini adalah *nonprobability sampling* dengan metode *sampling* jenuh sebanyak 44 responden. Pengujian statistik menggunakan analisis regresi linear sederhana, analisis koefisien korelasi dan analisis koefisien determinasi, dan uji t.

Berdasarkan hasil penelitian, terlihat adanya hubungan yang kuat antara audit internal dengan penilaian prestasi karyawan sebesar 0,728 dan koefisien determinasinya sebesar 53%. Penelitian secara uji t dapat dilihat bahwa $t_{hitung} > t_{tabel}$ yaitu 6,880 > 2,018 ini berarti H_0 ditolak dan H_a diterima, maka audit internal berpengaruh terhadap penilaian prestasi karyawan Bank BUMN di Kota Bandung.

Kata Kunci : Audit Internal, Penilian Prestasi Karyawan

ABSTRACT

EFFECT OF INTERNAL AUDIT ASSESSMENT OF ACHIEVEMENT OF EMPLOYEES
(Survey On state-owned bank in the City of Bandung)

The role of internal audit will be more reliable in developing and maintaining the effectiveness of internal control systems, risk management in order to sustain the realization of a healthy company. Interests of the company's internal audit is to determine employee performance, determine the amount of compensation the employee concerned, knowing creativity and employee behavior, determining whether an employee should be transferred (vertical or horizontal) and or terminated, and whether the employee was able to work closely with other employees. The existence of adequate internal audit is expected to improve the performance of employees.

The purpose of this study is to investigate the implementation of internal audit, determine the assessment of employee performance, and determine the effect of internal audits of employee performance appraisals. The method used is an explanatory research method survey approach. This research was conducted at the state-owned bank in the city of Bandung. The sampling technique used in this study is a nonprobability sampling with sampling saturated by taking a sample of 44 respondents. Statistical testing using simple linear regression analysis, analysis of the correlation coefficient and coefficient of determination, and the t test.

Based on the results of the study, there has been a strong relationship between the internal audit of employee performance appraisal 0.728 and the coefficient of determination was 53%. Research can be seen that the t test t count > t table is 6.880 > 2.018 this means that H_0 is rejected and H_a is accepted, then the internal audit affect the employee performance appraisal state-owned bank in the city of Bandung.

Keywords: Internal Audit, Employee Achievement judging