

## **ABSTRACT**

### ***Perception Influences of Managers Regarding Internal Audit on Performance of the Internal Auditor (Case Studies on PT. "X" in Bandung City )***

*This study aims to determine how perceptions of managers regarding the internal audit function and how these perceptions affect the performance of the internal auditor. The method that used in this research is descriptive. The sample used in this research were 45 managers that working in PT "X" in Bandung. Hypothesis testing is done by a simple linear regression method with the help of the SPSS version 17.0 application program. The results obtained showed that the perception of managers regarding the performance of internal auditor on internal auditor performance. Amounting to 84.70% variations in internal auditor performance variable explained by perception of manager variables that are used in this model. While the remaining 15.30% is explained by other variables outside perceptions of managers.*

**Keywords :** *Perception of Managers, Performance, Internal Auditor*

## **ABSTRAK**

### **Pengaruh Persepsi para Manajer Mengenai Audit Internal terhadap Kinerja Auditor Internal (Studi Kasus pada PT “X” di Kota Bandung)**

Penelitian ini bertujuan untuk menganalisis apakah terdapat pengaruh persepsi para manajer mengenai audit internal terhadap kinerja audit internal. Metode yang digunakan dalam penelitian ini adalah deskriptif. Sampel yang digunakan pada penelitian ini adalah 45 orang manajer yang bekerja di PT “X” di kota Bandung. Pengujian hipotesis yang dilakukan dengan metode regresi linier sederhana dengan bantuan program aplikasi SPSS versi 17.0. Hasil penelitian yang diperoleh menunjukkan bahwa persepsi manajer mengenai kinerja auditor internal berpengaruh terhadap kinerja auditor internal. Sebesar 84,70% variasi dalam variabel kinerja auditor internal dijelaskan oleh variasi persepsi manajer yang digunakan dalam model ini. Sedangkan sisanya 15,30% dijelaskan oleh variabel lain diluar persepsi manajer.

**Kata Kunci :** Persepsi Manajer, Kinerja, Auditor Internal

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