

ABSTRACT

Inspektorat Jenderal Kementerian Kesehatan RI is a part of the Aparat Pengawas Intern Pemerintah (APIP) which is an institution conducting internal supervision over the implementation of the tasks and functions of government agencies within the Kementerian Kesehatan RI. In the performing of the internal supervision, Inspektorat Jenderal Kementerian Kesehatan RI supported by functional official of auditors who guided by the APIP Ethical Codes consists of integrity, objectivity, confidentiality and competence, and also organization commitment. Ethical codes aimed to prevent unethical behavior to realize a credible auditor with optimal performance. The auditors performance is one of the benchmark used to assess whether the job is well done or not. The purpose of the study is to determine the influence of integrity, objectivity, confidentiality and competence, as well as the organization commitment to the internal auditors performance.

The type of the research is descriptive and verification of causality. The population in this study are functional officials of auditors in Inspektorat Jenderal Kementerian Kesehatan RI, as many as 135 auditors, with a sampling technique using a convenience sampling turns out to 57 auditors. The data used in this research is primary data obtained from the distribution of questionnaires to the respondents. The analysis method used in this research is multiple linear regression analysis.

The results show that: 1) by the five of independent variables, consist of integrity, objectivity, confidentiality, competence and organization commitment, only competence variable affects the dependent variable which is the internal auditors performance partially. 2) integrity, objectivity, confidentiality, competence and organization commitment have significant influence to the internal auditors performance simultaneously. The coefficient of determination (R^2) of the study is 74.1%.

Keywords: Integrity, Objectivity, Confidentiality, Competence, Organization Commitment, Internal Auditors Performance