

ABSTRACT

Corruption impacts are bad for the country, especially for the country's economy. As a result of the corruption that we can feel is certainly not the creation of governance that led to the Good Corporate Governance (GCG). Corruption reduces public confidence in the political process for their money politics, corruption influencing public policy decision making, corruption negates the system of promotion and punishment, corruption resulted in development projects and public facilities junky and not in accordance with the needs of society and corruption led to the economic system is not good because the product is not competitive, and the buildup of foreign debt burden. The performance of auditors is the embodiment of the work done in order to achieve better work or more prominent towards the achievement of organizational goals. The performance of auditors be one measure used to assess whether or not the work is done. Performance also is the result of work achieved in executing the tasks assigned in accordance with the standards of achievement, qualitative and quantitative, which has been set as private individuals or by companies.

This research aims to determine the effect of role ambiguity, role conflict, and competency of the auditors on the internal auditor performance either simultaneously or partially measured by the answers of respondents from the return of questionnaires that have been distributed in advance.

This research is descriptive verification that is causality. The unit of analysis in this study is an internal auditor who worked on state-owned company in Bandung. The research data using sample data that is selected by convenience sampling technique and obtained 75 samples. This study used multiple linear regression analysis.

The results showed that role ambiguity, role conflict, and competency of auditor simultaneously affect the performance of the internal auditor. Partially role ambiguity and role conflict does not affect to the internal auditor performance and auditor competence positive and significant impact on the internal auditor performance.

Future research may be done outside the peak period of the audit, using other independent variables to determine the effect on the performance of internal auditors and to develop indicators that have not been measured in this variable, as well as expanding the research object so as to cover the entire state-owned company in various other cities. In addition, this research is expected to be a view for auditors to improve the competence of self and the state-owned company is expected to provide continuing education and training in order to improve the performance of the internal auditor.

Keywords: *role ambiguity, role conflict, competency of auditors, and the internal auditor performance*