

ABSTRACT

The good performance of internal government auditors is the ideals and responsibilities of the BPKP's internal auditor as one of the Government Agency Supervisory Apparatus. The existence of official regulations from the head of the BPKP regarding the assignment of auditors to increase the role of auditors according to their competencies, this study is intended to identify the existence of audit structure, role ambiguity, and role conflict on government internal auditors performance.

This study aims to explain the characteristics of respondents in the BPKP in 2019, explain of the audit structure, role ambiguity, role conflict, and government internal auditors performance, and prove empirically the effect of audit structure, role ambiguity and role conflict together on government internal auditors performance and examine the effect of each independent variable on the dependent variable, namely government internal auditors performance.

This study is qualitative research that is quantified by using primary data obtained from questionnaires as measured by the Likert scale. The population in this study are government internal auditors. The sample selection method uses a saturated sampling method, so that there are 31 internal auditor samples obtained. The data analysis technique used is multiple regression analysis.

Based on the results of simultaneous testing, audit structure, role ambiguity, and role conflict influence the government internal auditors performance in the BPKP of West Java Province. The results of partial testing, it can be seen that the audit structure has a positive and significant effect on the performance of internal government auditors, while the role ambiguity and role conflict do not affect the government's internal auditors performance.

Based on the results of the study, it was concluded that the existence of an official regulation from the head of the BPKP explaining the audit structure and regarding the division of its roles in carrying out the tasks was quite clear. However, the auditor can involve themselves in the training related to auditing as a way that can improve government internal auditors performance to the maximum.

Keywords: *audit structure, role ambiguity, role conflict, and government internal auditor performance.*