

ABSTRAK

Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh *Role Ambiguity* dan *Role Conflict* terhadap Komitmen Independensi Auditor Internal pada BUMN yang berpusat di kota Bandung. Hipotesis dalam penelitian ini adalah terdapat pengaruh antara *Role Ambiguity* dan *Role Conflict* terhadap Komitmen Independensi Auditor Internal.

Metode utama menggunakan analisis verikatif dan dilakukan dengan membagi kuesioner secara langsung kepada auditor internal yang berada di beberapa BUMN di kota Bandung. Sampel dalam penelitian ini sebanyak 60 orang responden auditor internal yang berada di BUMN kota Bandung. Uji statistik yang digunakan adalah regresi berganda, kemudian analisis data meliputi uji asumsi klasik, uji simultan (uji F), uji t, dan analisis dari koefisien determinasi (R^2).

Hasil penelitian dapat disimpulkan bahwa secara persial *Role Ambiguity* dan *Role Conflict* pada Perusahaan BUMN di kota Bandung berpengaruh negative terhadap Komitmen Independensi Auditor Internal. Pengaruh *Role Ambiguity* dan *Role Conflict* secara simultan berpengaruh signifikan terhadap Komitmen Independensi Auditor Internal.

Kata kunci : *Role Ambiguity*, *Role Conflict* dan Komitmen Independensi Auditor Internal.

ABSTRACT

This study aims to determine how the effect Role ambiguity and role conflict against the independence of the Internal Auditor's commitment to the state-owned enterprises based in the city of Bandung. The hypothesis of this study is that there is influence between Role ambiguity and role conflict against the independence of the Internal Auditor's commitment.

The method used in the determination of the sample in this research is purposive sampling method. The main method used verikatif analysis and performed by dividing the questionnaire directly to the internal auditors are in some state-owned enterprises in the city. The sample in this study as many as 60 respondents internal auditors who are in the state of Bandung. The statistical test used is multiple regression, then the data analysis include the classic assumption test, simultaneous test (F test), t test, and analysis of the coefficient of determination (R2).

It can be concluded that partially Role ambiguity and role conflict at the state-owned company in the city negatively affect the independence of the Internal Auditor's commitment. Influence Role and Role Conflict Ambiguity simultaneously significant effect on the independence of the Internal Auditor's commitment. Auditor's Commitment.

Keywords: role ambiguity, Role Conflict and Internal Auditor Independence Commitment.