

ABSTRACT

THE INFLUENCE OF INDEPENDENCE, PROFESSION COMMITMENTS, AUDITE EXPERIENCE AND JOB SATISFACTION QUALITY OF INTERNAL AUDITE OF BANKS

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The quality of internal audite is a result of activity auditing which is a critical and disclosure by those who happen to be examined for auditee. To support the achievement of good performance, the role of the internal auditor is needed to able to carry out an independent appraisal function. Problems of internal audite profession is currently affected by a decline in the attitude of independence and profession auditors commitment.

The study aim to obtain empirical evidence, whether independence, profession commitment, audite experience and job satisfaction positive effect of quality assurance of internal audite banks. Research carried out on the internal auditors (quality assurance division) of PT. Bank Tabungan Pensiunan Negara regional Southren Sumatera by distributing questionnaires on location Lampung, Palembang, Jambi, Bengkulu, Bangka Belitung. Sampling technicque using homogeny samples to have an quality samples of internal auditors banks. Whether is a data of sampling models were analyzed with structural equation modeling in based variance structure, namely Partial Least Square (PLS) 2.0. The modeling technique consists of the measurement model and structural model.

The findings of this study concluded that the independence, profession commitment, and audite experiences positive and significant impact on internal audite quality inspections. While jobs satisfaction is negative effect ofn quality inspections of internal audite banks.

Keywords: Quality Assurance, Quality Inspection Audite, Independence, Profession commitment, Audite experience, Job statisfaction, and Partial Least Square (PLS).