

ABSTRAK

PENGARUH PERAN AUDITOR INTERNAL TERHADAP EFEKTIVITAS PENGENDALIAN INTERNAL DENGAN *ENTERPRISE RISK MANAGEMENT* SEBAGAI VARIABEL MODERATING (Survei pada BUMN yang Berkantor Pusat di Kota Bandung)

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Penelitian ini dilakukan untuk mengetahui pengaruh peran auditor internal terhadap efektivitas pengendalian internal dengan *enterprise risk management* sebagai variabel moderating. Unit analisis penelitian ini adalah satuan pengawas intern (SPI) pada BUMN yang berkantor pusat di Kota Bandung. Metode penelitian yang digunakan adalah metode deskriptif dan asosiatif, dengan teknik pengumpulan data menggunakan alat bantu kuesioner yang disebarakan kepada responden yaitu staf Satuan Pengawas Intern (SPI) pada BUMN yang berkantor pusat di Kota Bandung, Teknik sampling yang digunakan adalah *Proportionate Stratified Random Sampling*. Pengujian hipotesis pada penelitian ini menggunakan regresi sederhana dan uji interaksi (*Moderated Regression Analysis*). Hasil penelitian menunjukkan bahwa peran auditor internal berpengaruh positif terhadap efektivitas pengendalian internal pada BUMN yang berkantor pusat di Kota Bandung sebesar 80,3% dan sisanya sebesar 13,8% dipengaruhi oleh factor lain. Hasil penelitian juga menunjukkan bahwa *enterprise risk management* memoderasi positif pengaruh peran auditor internal terhadap efektivitas pengendalian internal sebesar 87,2% dan sisanya sebesar 13,8% dijelaskan oleh factor lain yang tidak diteliti dalam penelitian ini.

Kata Kunci : Peran Auditor Internal, *Enterprise Risk Management*, dan Efektivitas Pengendalian Internal.

ABSTRACT

THE INFLUENCE OF THE ROLE OF INTERNAL AUDITOR ON THE EFFECTIVENESS OF INTERNAL CONTROL USING ENTERPRISE RISK MANAGEMENT AS THE MODERATING VARIABLE (A survey in State-owned enterprises centered in Bandung)

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This research is conducted to know the influence of the role of internal auditor on the effectiveness of internal control using enterprise risk management as the moderating variable. The analyzing unit in this research was the Internal Supervision Unit in state-owned enterprises centered in Bandung. The method used in this research was descriptive and associative methods, by using questioner for the staff in Internal Supervision Unit in Bandung to collect the data. The sampling technic used in this research was Proportionated Stratified Random Sampling. The hypothesis in this research was examined by using the Moderated Regression Analysis. The result of this research shows that the internal auditor give a positive influence on the effectiveness of internal control in State-owned Enterprises in Bandung which is 80,3% and the other 9.7% is influenced by other factors. In addition to that, the result also shows that the enterprise risk management also positively moderated the role of internal auditor on the effectiveness of internal control at 87.2% and the other 12.8% is affected by other factors which will not be analyzed in this research.

Keyword: Internal auditor role, Enterprise Risk Management, and Effectiveness of Internal Control