ABSTRACT

(Nur Tjahyani R.) The Effect of Manager Perception Regarding Internal Audit Function and Audit Committee toward Internal Auditor Performance (Case Study at PT Coca Cola Amatil Indonesia-Southern Sulawesi Operation), (Supervised by Prof. Dr. H. Gagaring Pagalung, S. E., MS., Ak., and Drs. Muh. Nur Azis, MM.)

Keyword: The Effect of Manager Perception Regarding Internal Audit Function, Audit Committee, Internal Auditor Performance

The research was focused on “The Effect of Manager Perception Regarding Internal Audit Function and Audit Committee toward Internal Auditor Performance (Case Study PT Coca Cola Amatil Indonesia – Southern Sulawesi Operation). This research was aimed to testing the relation between manager perception regarding internal audit function and audit committee toward internal auditor performance.

Data collecting performed through questionnaire which distributed to 30 managers of PT Coca Cola Amatil Indonesia – Southern Sulawesi Operation. Data analysis was performed using double regression model by SPSS ver.17 application.

The research shows that in the testing of the relation between manager perception regarding internal audit function has a positive and significant effect toward the internal auditor performance of PT Coca Cola Amatil Indonesia – Southern Sulawesi Operation. As for the testing of the relationship between manager perception regarding internal audit function and audit committee shows a simultaneous effect to the performance of internal auditor of PT Coca Cola Amatil Indonesia – Southern Sulawesi Operation.