

**ABSTRAKSI****Pengaruh Karakteristik Audit Internal terhadap Kinerja Perusahaan (Studi Empiris pada Perusahaan Manufaktur Periode 2013-2015)**

Penelitian ini bertujuan untuk menguji pengaruh karakteristik audit internal yaitu diantaranya adalah ukuran departemen audit internal, pengalaman audit internal, dan kualifikasi audit internal terhadap kinerja perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada periode 2013-2015.

Penelitian ini merupakan penelitian empiris dengan teknik pengumpulan data *purposive sampling*. Responden dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2013-2015 dan memiliki kriteria yang telah ditentukan. Pada penelitian ini terdapat empat variabel, yang terdiri dari tiga variabel independen, yaitu ukuran departemen audit internal, pengalaman audit internal, dan kualifikasi audit internal, serta satu variabel dependen, yaitu kinerja perusahaan.

Berdasarkan hasil penelitian dapat disimpulkan bahwa ukuran departemen audit internal dan kualifikasi audit internal berpengaruh positif signifikan terhadap kinerja perusahaan, sedangkan variabel pengalaman audit internal tidak berpengaruh signifikan terhadap kinerja perusahaan. Nilai koefisien determinasi menunjukkan bahwa ukuran departemen audit internal dan kualifikasi audit internal secara bersama-sama mempengaruhi variabel dependen (kinerja perusahaan) sebesar 12,8%, sedangkan sisanya 87,2% dipengaruhi oleh faktor lain.

**Kata kunci:** Karakteristik Audit Internal, Ukuran, Pengalaman, Kualifikasi, Kinerja Perusahaan.

**ABSTRACT****The Effect of Internal Audit Characteristics and Firm Performance  
(Empirical Studies on Manufacturing Companies Listed in Indonesian Stock  
Exchange Year 2013-2015)**

*The purpose of this research is to examine the effect of Internal Audit Characteristics (IAC) such as size of department, experience, and qualifications toward firm performance listed in Indonesian Stock Exchange at the period 2013-2015.*

*This research is included to empirical analysis that the data are collected through purposive sampling techniques. Respondents of this research are the manufacturing firms listed in Indonesian Stock Exchange year 2013-2015 which those have the definite criteria before. There are four variables which consist of three independent variables: size of department, experience, and qualification of internal audit, and the left one is dependent variable which is the firm performance.*

*Based on the result, we could conclude that the aspect of size of department and qualification of the internal audit gives the positive effects to firm performance significantly, whereas the experience of the internal audit shows none of effect to the firm performance. The coefficient of determination indicates that the size of internal audit department and internal audit qualification simultaneously affect the dependent variable (firm performance) for 12,8%, while remaining 87,2% influenced by other factors.*

**Keywords:** *Internal Audit Characteristics (IAC), Size, Experience, Qualification, Firm Performance.*