

TABLE OF CONTENT

COVER	i
PREFACE AND ACKNOWLEDGEMENTS	ii
STATEMENT OF ACKNOWLEDGEMENTS	iii
TABLE OF CONTENT	v
LIST OF FIGURES	x
ABSTRACT	xi
ABSTRAK	xii
CHAPTER I INTRODUCTION	1
1.1 Background.....	1
1.2 Problem Statement.....	4
1.3 Purpose of Research.....	4
1.4 Motivation of the Research.....	5
1.5 Contribution of the Research.....	5
CHAPTER II HYOPOTHESIS FORMULATION	7
2.1 Literature Review.....	7
2.1.1 Internal Auditing Definition.....	7
2.1.2 Internal Control.....	7
2.1.2.1 Monitoring.....	8
2.1.3 Internal Audit in Public University.....	9
2.1.4 Internal Auditor's Objectivity.....	11
2.1.5 Organizational Status.....	13
2.1.6 Assurance and Consulting.....	14
2.1.7 Internal Audit's Role in Risk Management.....	16
2.2 Hypothesis Development.....	18

2.2.1	The Relationship Between Organizational Status and Internal Auditor's Objectivity.....	18
2.2.2	The Relationship Between Dual Role In Assurance and Consulting and Internal Auditor's Objectivity.....	19
2.2.3	The Relationship Between Internal Audit In Risk Management and internal Auditor's Objectivity	19
2.1.6	Assurance and Consulting	20
2.3	Prior Research	21
CHAPTER III	RESEARCH METHODOLOGY	7
3.1	Population	23
3.2	Types and Data Resources	23
3.3	Research Variable	24
3.3.1	Dependent Variable.....	24
3.3.2	Independent Variable	24
3.4	Data Collection Method.....	24
3.5	Research Model	25
3.5.1	Variable Instruments.....	25
3.5.1.1	Validity Instruments	25
3.5.1.2	Reliability Instruments	26
3.5.2	Data Analysis Method	26
3.5.2.1	Descriptive Statistics	26
3.5.2.2	Regression Analysis.....	27
3.6	Classical Assumption Test.....	27
3.6.1	Normality Test	27
3.6.2	Multicollinearity Test.....	28

3.6.3 Heteroscedasticity Test	28
3.6.4 Goodness of Fit	28
CHAPTER IV RESULT AND ANALYSIS.....	30
4.1 The Description of Research Object	30
4.2 Data Analysis and Respondent Characteristics.....	30
4.3 Descriptive Statistics.....	34
4.4 Instrument Test.....	34
4.4.1 Validity Test.....	34
4.4.2 Reliability Test.....	36
4.5 Classical Assumption Test.....	37
4.5.1 Normality Test	37
4.5.2 Multicollinearity Test	38
4.5.3 Heteroscedasticity Test.....	38
4.6 Hypothesis Analysis.....	39
4.6.1 Regression Analysis.....	39
4.6.1.1 F-Test.....	40
4.6.1.2 Adjusted R-Square	40
4.6.1.3 The Organizational Status Impacts Positively to the Internal Auditor's Objectivity.....	41
4.6.1.4 The Dual Role in Assurance and Consulting Impacts Positively to the Internal Auditor's Objectivity.....	41
4.6.1.5 The Involvement in risk Management Impacts Positively to the Internal Auditor's Objectivity	41

4.6.2 Discussions	42
4.6.2.1 Organizational Status Hypothesis	42
4.6.2.2 Dual Role In Assurance and Consulting Hypothesis.....	43
4.6.2.3 Involvement in Risk Management Hypothesis	43
CHAPTER V CONCLUSIONS.....	46
5.1 Conclusions.....	46
5.2 Limitations and Future Research	47
5.2.1 Limitations	47
5.2.2 Future Research	47
BIBLIOGRAPHY	48
APPENDIX I : RESEARCH QUESTIONNAIRE.....	51
APPENDIX II : DATA ANALYSIS RESULT BY SPSS	58