

## **ABSTRACT**

**Noviana. "Compliance Analysis Of Internal Auditors Code of Conduct Audit" (Under the guidance of Mr. Dedi Haryanto MY, SE, MSi.)**

This study aims to determine the extent of compliance with the internal auditor to audit the company's code of conduct that is in Palembang. The population in this study were all internal auditors in the city of Palembang. Sample of 51 auditors who worked on the company's industry and trade. The research data was obtained from questionnaires about the code of conduct audit. Of the 90 questionnaires distributed to companies, 51 questionnaires were returned which can be processed. Questionnaire technique is tested by testing the validity of using the product moment correlation, while the reliability using Cronbach's Alpha method. In analyzing the data, the technique used is the method of Descriptive Statistics.

The results of this study concluded that the level of compliance with the internal auditor to audit the code of conduct high. This means that most of the internal auditor has been obedient to the contents of the code of conduct so that the various parties that play an important role in the trust company can rely on the feasibility of the financial statements. Internal auditors can also faced with difficult choices of firms can not maintain certain attitudes that exist within each of them to the condition of the company.

**Keywords:** Internal Auditor Compliance and Code of Conduct Audit