

## ***ABSTRACT***

*This study aims to determine whether the application of rules of ethics, professionalism and independence of the auditor's influence job satisfaction, internal auditors, especially in the internal auditor (APIP) working in BPKP Semarang.*

*Collecting data using primary data obtained from questionnaires using simple random sampling technique. The population is all of the internal auditor (APIP) BPKP Semarang, whereas samples taken amounted to 100 respondents. The result of the questionnaire has been tested its validity and reliability. Methods of data analysis using Pearson correlation technique.*

*The results showed that all accepted hypothesis because the hypothesis test showed significant results. This means that the rules of ethics and independence of the effect on job satisfaction with the professionalism of internal auditors as an intervening variable. Testing the model either directly or indirectly as a whole showed a fairly good fit (poor-fit) to produce a confirmation of the causality relationship between variables.*

*Keywords: Rules of Ethics, Independence, Professionalism, Job Satisfaction*