

ABSTRACT

This research is conducted to examine the Influence of Implementation of Good Corporate Governance and Internal Audit Implementation to Quality of Financial Statement at PT.PINDAD (Persero) Bandung in 2018.

Sampling Technique used in this research is saturated or census sampling, obtained by population amount 40 employee on Internal Supervisory Unit. Data analysis method used in this research is descriptive and verifikatif analysis using multiple linear regression analysis.

The result of the research shows that Good Corporate Governance and Internal Audit have significant effect to the quality of Financial Statement partially and simultaneously. Implementation of Good Corporate Governance has 30.1% effect on Quality of Financial Statement, Internal Audit Implementation influence 30,1% to Quality of Financial Statement, and Implementation of Good Corporate Governance and Internal Audit Implementation influence 62,3% to Quality of Financial Statement.