

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Audit Internal dan pelaksanaan pengendalian terhadap Implementasi *Good Corporate Governance*. Sampel yang digunakan adalah 52 karyawan bagian satuan pengawasan internal (SPI) Pada PT Inti dan PT Pos Indonesia perusahaan BUMN di Kota Bandung. Metode yang digunakan dalam penelitian ini adalah metode deskriptif dan verifikatif. Teknik pengumpulan data yang dilakukan melalui data primer dengan menyebarkan kuesioner.

Analisis Statistik yang digunakan dalam penelitian ini adalah melalui uji validitas dan uji reliabilitas instrumen, uji asumsi klasik, analisis regresi berganda, koefisien korelasi, dan koefisien determinasi dengan bantuan SPSS for Windows. pengujian hipotesis dilakukan baik secara parsial dengan uji-t maupun secara simultan uji F.

hasil penelitian menunjukkan bahwa yang telah dilakukan secara simultan bahwa secara bersama-sama audit internal, pelaksanaan pengendalian internal memberikan pengaruh terhadap implementasi *good corporate governance* sebesar 61,72% dan sisanya yaitu faktor lain yaitu sebesar 38,2% dipengaruhi faktor lain yang tidak masuk ke dalam penelitian. Sedangkan secara parsial besarnya pengaruh audit internal terhadap *good corporate governance* adalah 24%, dan pengaruh pelaksanaan pengendalian intern terhadap *good corporate governance* adalah 37,2%.

Kata Kunci : Audit Internal Pengendalian Internal, *Good Corporate Governance*

ABSTRACT

This study aims to examine the effect of Internal Audit, Organizational Culture and Internal Control on Implementation of Good Corporate Governance and its Impact on Performance. Sample in this research is Representative at Company at BUMN of Transportation and Warehousing sector in Bandung city. The method used in this research is descriptive and verifikatif method. Data collection techniques are done through primary data by distributing questionnaires.

Statistical analysis used in this research is validity test, reliability test, normality test, path analysis, coefficient of correlation, and coefficient of determination.

Based on the results of research that has been done on the first sub-structure model can be seen that simultaneously that together internal audit, organizational culture, internal controls give effect to the implementation of good corporate governance of 75.7% and the rest is another factor that is equal to 24,3% influenced by other factors that did not enter into the research. While the partial influence of internal audit on the implementation of good corporate governance is 15,8%, the influence of organizational culture on the Implementation of good corporate governance is 34,9%, and the influence of internal control on the implementation of good corporate governance is 25,0%.

The result of research that has been done on the second sub-structural model shows the influence of good corporate governance implementation towards the Company's Performance of 71,9%. Then the magnitude of the influence of internal audit on corporate performance through the implementation of good corporate governance indirectly by 20,2%, the influence of organizational culture on corporate performance through the implementation of good corporate governance indirectly by 36,8% and the influence of internal control on the performance of the company's implementation good corporate governance indirectly by 28,2%.

Keywords: Internal Audit, Organizational Culture and Inter Control, Implementation of Good Corporate Governance and Corporate Performance.