PENGARUH INDEPENDENSI DAN KOMPETENSI AUDITOR INTERNAL TERHADAP PENERAPAN *GOOD CORPORATE GOVERNANCE*
(Studi Kasus pada Perum BULOG Divisi Regional Jawa Barat)

ABSTRAK

Mewujudkan *Good Corporate Governance* diperlukan sumber daya manusia yang memiliki kompetensi. Untuk menciptakan sumber daya manusia aparatur yang memiliki kompetensi diperlukan peningkatan mutu professionalisme, sikap pengabdian dan kesetiaan pada perjuangan bangsa dan negara, semangat kesatuan dan persatuan, dan pengembangan wawasan pegawai negeri sipil, salah satunya melalui pendidikan dan pelatihan jabatan yang merupakan bagian tidak terpisahkan dari usaha pembinaan secara menyeluruh yang mengacu pada kompetensi jabatan. Penelitian berjudul Pengaruh Independensi Dan Kompetensi Auditor Internal Terhadap Penerapan *Good Corporate Governance* (Studi Kasus pada Perum BULOG Divisi Regional Jawa Barat). Tujuan penelitian adalah untuk mengetahui pengaruh independensi auditor internal dalam mewujudkan pelaksanaan *Good Corporate Governance*, untuk mengetahui pengaruh kompetensi auditor internal dalam mewujudkan pelaksanaan *Good Corporate Governance* dan untuk mengetahui pengaruh independensi dan kompetensi auditor internal dalamm mewujudkan pelaksanaan *Good Corporate Governance*. Metode penelitian deskriptif dan verifikatif dengan teknik pengumpulan data melalui kuesioner.

Hasil penelitian menunjukkan independensi auditor internal berpengaruh dalam mewujudkan pelaksanaan *Good Corporate Governance* pada BULOG Divisi Regional Jawa Barat sebesar 75,6% dan t_{hitung} 7,253 > t_{tabel} 1,740 yang berarti Ho ditolak dan Hi diterima. Hal ini berarti terdapat pengaruh yang positif antara independensi terhadap *Good Corporate Governance*. Kompetensi auditor internal dalam mewujudkan pelaksanaan *Good Corporate Governance* pada BULOG Divisi Regional Jawa Barat sebesar 55,7% dan nilai t_{hitung} 4,620 > t_{tabel} 1,740 yang berarti Ho ditolak dan Hi diterima. Hal ini berarti terdapat pengaruh antara kompetensi terhadap *Good Corporate Governance*. Independensi dan kompetensi auditor internal berpengaruh dalam mewujudkan pelaksanaan *Good Corporate Governance* di BULOG Divisi Regional Jawa Barat (BUMN) sebesar 76.7% sedangkann hasil ujinsignifikansi nilai Fhitung 26.357 > Ftabel 2.67 dan F sig 0,00 < 0,05. Dari kedua interpretasi menunjukkan independensi dan kompetensi berpengaruh secara signifikan terhadap *Good Corporate Governance*.

Kata Kunci : Independensi, Kompetensi, *Good Corporate Governance*.

THE EFFECT OF INDEPENDENCE AND COMPETENCE INTERNAL AUDITOR TO GOOD CORPORATE GOVERNANCE
(Case Study on Perusahaan Umum BULOG Regional Division West Java)

ABSTRACT

Achieve Good Corporate Governance required human resources with competence. To create a human resource personnel who have the necessary competencies to improve the quality of professionalism, dedication and loyalty attitude at the struggle of the nation, the spirit of oneness and unity, and the development of insight into the civil service, one of them through education and training positions that are an integral part of the business overall guidance that refers to competency. Entitled Effect of Internal Auditor Independence and Competence Against Implementation of Good Corporate Governance (Perum Bulog Case Study on Regional Division West Java). The purpose of the study was to determine the effect of the independence of the internal auditor in realizing the implementation of good corporate governance, to determine the effect of internal auditor competence in realizing the implementation of good corporate governance and to determine the effect of the independence and competence of the internal auditors in realize the implementation of good corporate governance. Descriptive research methods and verification techniques of data collection through questionnaires.

The results showed the independence of the internal auditor influential in bringing about the implementation of good corporate governance in the West Java Regional Division Bulog was 75.6% and 7.253 t count> t table 1.740 which means Hi Ho rejected and accepted. This means there is a positive effect between the independence of the Good Corporate Governance. Internal auditor competence in realizing the implementation of good corporate governance in the West Java Regional Division Bulog was 55.7% and the value of 4,620 t> t table 1.740 which means Hi Ho rejected and accepted. This means that there is influence between competence to good corporate governance. Independence and competence of the internal auditors influential in bringing about the implementation of good corporate governance in West Java Regional Division Bulog. was 76.7%, while the results of tests of significance value of F 26 357> F 2.67 and 0.00 F sig <0.05. The second interpretation of independence and competence demonstrated significantly affect good corporate governance.

Keywords: Independence, Competence, Good Corporate Governance.