

**PENGARUH PROFESIONALISME SATUAN PENGAWASAN INTERN  
DAN KOMITE AUDIT TERHADAP IMPLEMENTASI  
*GOOD CORPORATE GOVERNANCE***

**Survei Pada PT Bio Farma (Persero)**

**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh profesionalisme satuan pengawasan intern dan komite audit terhadap implementasi *good corporate governance*. Pengumpulan data dalam penelitian ini menggunakan metode eksplanatori dengan pendekatan survei. Variabel independen dalam penelitian ini terdiri dari: profesionalisme satuan pengawasan intern ( $X_1$ ) dan komite audit ( $X_2$ ). Sedangkan, variabel dependen dalam penelitian ini adalah implementasi *good corporate governance* ( $Y$ ).

Data primer didapatkan melalui kuesioner yang disebarakan pada PT Bio Farma (Persero) yang dijadikan sebagai objek penelitian. Sampel menggunakan jenis sampel tanpa peluang (*non-probability sampling*), teknik pengambilan sampel *sampling* jenuh (*sensus*), dan jumlah data sebanyak 30 responden. Metode statistik menggunakan regresi berganda.

Berdasarkan hasil penelitian ini bahwa nilai signifikansi uji parsial untuk variabel profesionalisme satuan pengawasan intern adalah 0,004 ( $0,004 < 0,05$ ) dan nilai signifikansi untuk variabel komite audit adalah 0,000 ( $0,000 < 0,05$ ), maka secara parsial profesionalisme satuan pengawasan intern dan komite audit mempengaruhi implementasi *good corporate governance* secara signifikan. Sedangkan, nilai signifikansi uji simultan untuk variabel profesionalisme satuan pengawasan intern dan komite audit adalah 0,000 ( $0,000 < 0,05$ ), maka secara simultan profesionalisme satuan pengawasan intern dan komite audit berpengaruh secara signifikan terhadap implementasi *good corporate governance* dengan nilai *R-Square* dari model regresi untuk studi 83,30%.

**Kata Kunci:** Profesionalisme, Satuan Pengawasan Intern, Komite Audit, dan Implementasi *Good Corporate Governance*.

**THE INFLUENCE OF THE INTERNAL AUDIT PROFESSIONALISM AND  
THE AUDIT COMMITTEE ON THE IMPLEMENTATION OF  
GOOD CORPORATE GOVERNANCE**

**Survey at PT Bio Farma (Persero)**

**ABSTRACT**

*The objective of this research is to find out the influence of the internal audit professionalism and the audit committee on the implementation of good corporate governance. The data were collected using explanatory method particularly on survey approach. The independent variables in this study consisted of: internal audit professionalism ( $X_1$ ) and audit committee ( $X_2$ ). While, the dependent variable in this study was the implementation of good corporate governance ( $Y$ ).*

*The primary data were obtained through questionnaires distributed to PT Bio Farma (Persero) that were considered as object of the research. Study uses a non-probability sampling type, census sampling technique method, and as much data as 30 respondents. Statistical methods used were multiple regressions.*

*The result of this research were the value of significant partial test internal audit professionalism variable was 0,004 ( $0,004 < 0,05$ ) and the value of significant for audit committee variable was 0,000 ( $0,000 < 0,05$ ), which meant that internal audit professionalism and audit committee partially influence on the implementation of good corporate governance significantly. The value of significant simultaneously test for internal audit professionalism variable and audit committee variable was 0,000 ( $0,000 < 0,05$ ), which meant that simultaneously internal audit professionalism and audit committee influence on the implementation of good corporate governance significantly with the R-Square value of the regression model for the study was 83,30%.*

**Keywords:** *Professionalism, Internal Audit, Audit Committee, and Implementation of Good Corporate Governance.*