PENGARUH PELAKSANAAN AUDIT INTERNAL, EFEKTIVITAS PENGENDALIAN INTERNAL TERHADAP PENERAPAN *GOOD CORPORATE GOVERNANCE* (GCG)

(Survei Pada Perusahaan BUMN Industri Strategis Kota Bandung)

ABSTRAK

Studi berjudul pengaruh pelaksanaan audit internal, efektivitas pengendalian internal terhadap penerapan *Good Corporate Governance* (GCG). Penelitian di lakukan pada perusahaan BUMN industri strategis Kota Bandung. Penelitian ini bertujuan untuk menguji dan memberikan bukti empiris mengenai bagaimana dan seberapa besar pengaruh baik secara parsial dan secara simultan pelaksanaan audit internal, efektivitas pengendalian internal terhadap penerapan *Good Corporate Governance*. Metode penelitian yang digunakan yaitu metode *explanatory survey*. Metode penentuan sampel penelitian menggunakan *nonprobability sampling,* dengan jumlah sampel penelitian sebanyak 40 responden. Metode uji hipotesis yang digunakan dalam penelitian adalah analisis regresi linier berganda dan analisis koefesien korelasi.Penelitian ini dilakukan untuk mengetahui bagaimana pengaruh audit internal dan efektivitas pengendalian internal terhadap penerapan *Good Corporate Governance* baik secara parsial maupun secara simultan pada perusahaan BUMN industri strategis Kota Bandung. Berdasarkan hasil penelitian menunjukan bahwa pelaksanaan audit internal secara parsial berpengaruh secara signifikan terhadap penerapan *Good Corporate Governance*, efektivitas pengendalian internal secara parsial berpengaruh secara parsial signifikan terhadap penerapan *Good Corporate Governance* dan secara simultan pelaksanaan audit internal dan efektivitas pengendalian internal berpengaruh secara signifikan terhadap penerapan *Good Corporate Governance*.

Kata kunci: pelaksanaan audit internal, efektivitas pengendalian internal *Good Corporate Governance*.

The Influence Of Internal Audit Performance, Internal Control Effectiveness Toward Good Corporate Governance (GCG) Application
(Survey At BUMN Company of Strategic Industry in Bandung Region)

ABSTRACT

The research title was influence of internal audit performance, internal control effectiveness toward Good Corporate Governance (GCG) application. This research was performed at BUMN Company of Strategic Industry in Bandung Region. This study aims to examine and provide empirical evidence about how and how much influence both partially and simultaneously internal audit implementation, effectiviness of internal controls to application Good Corporate Governance.The method used in this research is explanatory survey research methods. Method of determining judgment sample using nonprobability sampling, the number of samples are 40 respondens. The hypothesis test methods used in the study were multiple linear regression analysis and correlation coefficient analysis.This study conducted to determine how the influence of internal audit and internal control effectiveness against Good Corporate Governance application either partially or simultaneously at BUMN company of strategic industry in Bandung region.Based on the results of the study showed that the internal audit partially significantly affect Good Corporate Governance application, effectiveness of internal controls partially significantly affect Good Corporate Governance application and simultaneous implementation of internal audit and internal control effectiveness significantly affect Good Corporate Governance application.

Keywords: internal audit implementation, internal control effectiveness of Good Corporate Governance.