

PENGARUH AUDIT INTERNAL TERHADAP PENERAPAN *GOOD CORPORATE GOVERNANCE*

ABSTRAK

Akuntan memiliki peranan yang penting terhadap peningkatan *good corporate governance*. Salah satu aplikasi profesi akuntan dalam perusahaan adalah Auditor Internal, yang memiliki fungsi sebagai *compliance auditor* dan *internal business consultant* bagi perusahaan dituntut antara lain mampu memberikan nilai tambah untuk organisasinya dalam rangka mewujudkan *good corporate governance*.

Tujuan penelitian ini adalah untuk mengetahui pengaruh audit internal terhadap penerapan *good corporate governance*. Metode penelitian yang digunakan adalah metode deskriptif. Jenis data yang digunakan adalah data primer, dengan metode pengumpulan data melalui kuesioner dan analisis data menggunakan analisis regresi linear sederhana, analisis koefisien korelasi, koefisien determinasi dan uji hipotesis t.

Berdasarkan hasil perhitungan korelasi *Rank Spearman*, maka korelasi antara Audit Internal dengan Penerapan *Good Corporate Governance* dapat dikatakan kuat. Hasil perhitungan koefisien determinasi bahwa variabel independen mampu menerangkan perubahan pada Penerapan *Good Corporate Governance* sebesar 58,37%, artinya bahwa Audit Internal berpengaruh terhadap Penerapan *Good Corporate Governance* sebesar 58,37% pada Bank Syariah Mandiri. Sisanya dibentuk oleh faktor-faktor lain yang tidak diteliti sebesar 41,63% yaitu merupakan pengaruh faktor lain diluar variabel Audit Internal. Hasil uji hipotesis menunjukkan bahwa terdapat pengaruh yang signifikan Audit Internal terhadap Penerapan *Good Corporate Governance* pada Bank Syariah Mandiri

Kata Kunci : Audit Internal, *Good Corporate Governance*, Bank Syariah Mandiri

**EFFECT OF INTERNAL AUDIT
APPLICATION OF GOOD CORPORATE GOVERNANCE**

ABSTRACT

Accountants have an important role in the improvement of corporate governance. One of the accounting profession in the enterprise application is the Internal Auditor, which has a function as compliance internal auditor and business consultant for the company sued, among others, are able to provide added value to their organizations in order to achieve good corporate governance.

The purpose of this study was to determine the effect of internal audits of the implementation of good corporate governance. The method used is descriptive method. The data used are primary data, the method of data collection through questionnaire and analysis of the data using simple linear regression analysis, analysis of correlation coefficients, coefficient of determination and t hypothesis test.

Based on the results of the calculation of Spearman Rank correlation, then the correlation between the Internal Audit with Good Corporate Governance Implementation can be said to be strong. The results of the calculation of the coefficient of determination that the independent variable is able to explain the changes to the Implementation of Good Corporate Governance for 58.37%, meaning that the effect on the Internal Audit Implementation of Good Corporate Governance for 58.37% of the Bank Syariah Mandiri. The rest is shaped by other factors not examined by 41.63% which is the influence of other factors beyond the variable Internal Audit. Hypothesis test results indicate that there is a significant influence on the Internal Audit Implementation of Good Corporate Governance in Bank Syariah Mandiri

Keywords: Internal Audit, Good Corporate Governance, Bank Syariah Mandiri

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