

Pengaruh Independensi dan Kompetensi Auditor Internal Terhadap Penerapan *Good Corporate Governance*

ABSTRAK

Penelitian ini bertujuan untuk mengetahui seberapa besar pengaruh independensi auditor internal dalam mewujudkan pelaksanaan *Good corporate governance* di PT. BNI 46 Jawa Barat dan untuk mengetahui seberapa besar pengaruh kompetensi auditor internal dalam mewujudkan pelaksanaan *Good corporate governance* di PT. BNI 46 Jawa Barat. Variabel independen yang digunakan dalam penelitian ini adalah independensi dan kompetensi sedangkan variabel dependen dalam penelitian ini adalah *good corporate governance*.

Metode penelitian yang digunakan yaitu metode eksplanatori dengan teknik pengumpulan data melalui penyebaran kuesioner. Populasi dalam penelitian ini adalah divisi kepatuhan dan auditee di Bank BNI 46 Wilayah Jawa Barat yang berjumlah 78. Sedangkan sampel penelitian berjumlah 44 responden. Metode analisis yang digunakan dalam penelitian ini adalah analisis regresi linear berganda pada taraf signifikansi 5%. Program yang digunakan dalam menganalisis data menggunakan *Statistical Package for Social Sciences (SPSS) Ver. 20.00*.

Hasil penelitian menunjukkan Independensi auditor internal berpengaruh terhadap penerapan *good corporate governance*. Dan hasil uji hipotesis kompetensi auditor internal berpengaruh terhadap penerapan *good corporate governance*. Berdasarkan hasil uji hipotesis Independensi Auditor Internal berpengaruh terhadap penerapan *good corporate governance* sebesar 61.2%, Kompetensi Auditor Internal berpengaruh terhadap penerapan *good corporate governance* sebesar 3.56%, sedangkan Independensi dan Kompetensi Auditor Internal berpengaruh terhadap penerapan *good corporate governance* sebesar 64.8%.

Kata kunci: Independensi, Kompetensi, Penerapan *Good corporate governance*

The Influence of The Independence and Competence of Internal Auditors To Implementation of Good Corporate Governance

ABSTRACT

The aim of research to determine how auditor independence realize Good corporate governance at PT. BNI 46 in West Java and to know how internal auditor competence in realizing the implementation of Good Corporate Governance in PT. BNI 46 in West Java. Independent variable used in this study is the independence and competence. Dependent variable in this study is the Good Corporate Governance.

The method used is explanatory method with data collection via questionnaires. The population in this study in a division of compliance and auditees in Bank BNI 46 in West Java which totaled 78. While the sample amounted 44 respondents. The analytical method used in this research is multiple linear regression analysis at a significance level 5%. Programs used analyzing the data using the Statistical Package for Social Sciences (SPSS) Ver 20.00.

The results show the internal auditor's independence affect the implementation of good corporate governance. And the results of hypothesis testing internal auditor competence affect the implementation of good corporate governance. Based on the results of hypothesis testing Internal Auditor Independence affect the implementation of good corporate governance 61.2%, Internal Auditor Competence affect the implementation of good corporate governance 3.56%, while Internal Auditor Independence and Competence affect the implementation of good corporate governance 64.8%.

Keywords: *Independence, competence, Implementation of Good Corporate Governance*