PENGARUH AUDIT INTERNAL TERHADAP KINERJA KEUANGAN PERUSAHAAN DALAM PENCAPAIAN *GOOD CORPORATE GOVERNANCE* (STUDI KASUS PADA PT.DIRGANTARA YUDHA ARTHA)

ABSTRAK

Penelitian berjudul pengaruh Audit Internal terhadap kinerja keuangan dalam pencapaian *good corporate governance*. Penelitian dilakukan pada PT.Dirgantara Yudha Artha Bandung. Tujuan penelitian untuk menegetahui kememadaian Audit Internal, dan untuk mengetahui fungsi Audit internal terhadap kinerja keuangan di PT. Dirgantara Yudha Artha Bandung. Jenis data yang digunakan peneliti pada penelitian ini adalah data primer dan data sekunder dengan teknik pengumpulan data melalui penelitian lapangan dan kepustakaan.

Hasil penelitian menunjukkan bahwa Audit internal di PT.Dirgantara Yudha Artha sudah berjalan dengan memadai hal ini dilihat dari jawaban responden yang rata-rata menyatakan setuju. Oleh karena itu perlu di pertahankan dan lebih di tingkatkan lagi agar perusahaan semakin maju dan semakin meningkatkan perushaan dalam pencapaian *good corporate governance* sehingga menarik minat para investor.

Pengaruh audit internal terhadap kinerja keuangan perusahaan berdasarkan hasil uji korelasi menunjukkan bahwa keeratan hubungan antara audit internal dengan kinerja keuangan perusahaan dalam pencapaian *good corporate governance* sebesar 0,665 dan masuk dalam kategori "kuat". Arah hubungan positif antara audit internal dengan kinerja keuangan perusahaan dalam pencapaian *good corporate governance* menujukkan bahwa audit internal yang makin baik cenderung diikuti dengan peningkatan kinerja keuangan perusahaan dalam pencapaian *good corporate governance*. Hasil uji hipotesis, nilai menunjukkan H_0 ditolak dan H_a yang berarti audit internal berpengaruh signifikan terhadap kinerja keuangan perusahaan dalam pencapaian *good corporate governance.*

Kata kunci : Audit internal, Kinerja Keuangan, *Good Corporate Governance*

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ABSTRACT

The study entitled Internal Audit influence on the financial performance in achieving good corporate governance. The study was conducted on PT.Dirgantara Yudha Artha Bandung. The aim of research for the adequacy menegetahui Internal Audit, and to determine the function of internal audit on the financial performance at PT. Dirgantara Yudha Artha Bandung. The type of data that is used by researchers in this study are primary data and secondary data with data collection through field research and literature.

The results showed that the internal audit in PT.Dirgantara Yudha Artha is already running with adequate it is seen from the respondents on average agreed. Therefore it is necessary on hold and more on the increase again so that companies increasingly advanced and further improve Performance Management in achieving good corporate governance so as to attract the interest of investors.

Effect's of internal audits of the company's financial performance is based on a correlation of test results showed that the relationship between internal audit by the company's financial performance in achieving good corporate governance at 0.665 and into the category of "strong". Directions positive relationship between internal audit by the company's financial performance in achieving good corporate governance showed that the improved internal audits tend to be followed by an increase in the company's financial performance in achieving good corporate governance. Hypothesis test results, showing the value of Ho is rejected and Ha which means the internal audit significantly influence the company's financial performance in achieving good corporate governance.

Keywords: Internal Audit, Financial Performance, Good Corporate Governance