PENGARUH AUDIT INTERNAL TERHADAP PENERAPAN *GOOD CORPORATE GOVERNANCE*

(Studi Kasus pada PT. TASPEN (Persero) Kantor Cabang Utama Kota Bandung)

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh audit internal terhadap penerapan *good corporate governance* di PT Taspen (Persero) Kantor Cabang Utama Bandung. Factor-faktor yang diuji dalam penelitian ini terdiri dari variabel independen yaitu audit internal, sedangkan variabel dependen yaitu penerapan *good corporate governance*. Penelitian ini menggunakan metode *explanatory*. Populasi dalam penelitian ini terdiri dari Divisi SDM & Umum, Divisi Layanan, dan Divisi Keuangan. Teknik pengumpulan data yang digunakan dalam penelitian ini menggunakan kuesioner dengan sampel sebanyak 30 responden. Alat statistik yang digunakan untuk menguji hipotesis yaitu analisis regresi linear sederhana dengan taraf signifikan yang digunakan sebesar 5%. Berdasarkan hasil penelitian menunjukkan bahwa audit internal berpengaruh terhadap penerapan *good corporate governance* berpengaruh, sedangkan besarnya pengaruh audit internal terhadap penerapan *good corporate governance* melalui nilai *R-Square* dari model regresi dapat dilihat bahwa audit internal (X) dapat menjelaskan penereapan *good corporate governance* (Y) di PT TASPEN (Persero) KCU Bandung sebesar 57,7%.

Kata Kunci : Audit Internal, Badan Usaha Milik Negara (BUMN), *Good Corporate Governance* (GCG), PT TASPEN (Persero).

THE EFFECT OF INTERNAL AUDIT ON THE IMPLEMENTATION OF GOOD CORPORATE GOVERNANCE

(A Case Study at PT Taspen (Persero) Bandung Main Branch Office)

ABSTRACT

This study aims to determine the effect of internal audit on the implementation of good corporate governance at PT Taspen (Persero) Bandung Main Branch Office. The factors tested in this study consisted of the independent variable, namely internal audit, while the dependent variable, namely the implementation of good corporate governance. This research uses explanatory method. The population in this study consisted of the HR & General Affairs Division, the Services Division, and the Finance Division. The data collection technique used in this study used a questionnaire with a sample of 30 respondents. The statistical tool used to test the hypothesis is simple linear regression analysis with a significant level of 5%. Based on the results of the study, it shows that internal audit has an effect on the implementation of good corporate governance, while the magnitude of the influence of internal audit on the implementation of good corporate governance through the R-Square value of the regression model can be seen that internal audit (X) can explain the implementation of good corporate governance (Y) in PT TASPEN (Persero) KCU Bandung by 57.7%.

Keywords: Good Corporate Governance (GCG), Internal Audit, PT TASPEN (Persero), State-owned Corporation.