

ABSTRAK

Andi Erniwati, 2018. Pengaruh Audit Internal Terhadap Penerapan *Good Corporate Governance* pada PT. Bank Sulselbar Kota Makassar. Skripsi Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh Pembimbing 1 Bapak Muchran dan Pembimbing II Bapak Ramly.

Penelitian ini bertujuan untuk mengetahui pengaruh audit internal terhadap penerapan *good corporate governance* pada PT. Bank Sulselbar kota Makassar dan untuk memberikan bukti bahwa audit internal memiliki pengaruh terhadap penerapan *good corporate governance* pada PT. Bank Sulselbar Kota Makassar. Jenis penelitian yang digunakan adalah asosiatif kausal, di mana terjadi hubungan sebab akibat di antara dua variabel, yaitu variabel dependen dan variabel independen. Teknik pengumpulan data yang dilakukan dalam penelitian ini adalah wawancara dan kuisioner dan menggunakan teknik analisis regresi linear sederhana.

Berdasarkan hasil analisis data penerapan audit internal terhadap penerapan *good corporate governance* dapat disimpulkan bahwa terdapat pengaruh signifikan yang ditunjukkan dengan angka signifikan $\alpha 0,00 < 0,05$.

Kata Kunci : *Audit Internal, Good Corporate Governance*

ABSTRAK

Andi erniwati, 2018. Effects of Internal Audit on the Implementation of Good Corporate Governance in PT. Bank Sulselbar, Makassar City. Thesis Accounting Study Program, Faculty of Economics and Business, University of Muhammadiyah Makassar. Supervised by Supervisor one, Mr. Muchran and advisor two Mr. Ramly.

This study aims to determine the effect of internal audit on the application of good corporate governance at PT. Bank Sulselbar, Makassar City and to provide evidence that internal audit has an influence on the implementation of good corporate governance at PT. Bank Sulselbar, Makassar City. The type of research used is causal associative, where there is a causal relationship between two variables, namely the dependent variable and the independent variable. Data collection techniques carried out in this study were interviews and questionnaires and used simple linear regression analysis techniques.

Based on the results of the data analysis of the application of internal audits to the application of good corporate governance , it can be concluded that there is a significant effect indicated by a significant alpha number $0.00 < 0.05$.

Keywords : Internal Audit, Good Corporate Governance