

ABSTRAK

AGUM MUIN (2019). Penaruh audit internal terhadap penerapan *good corporate governance* di PT. Asuransi kredit Indonesia kota makasaar. Dibimbing Oleh Amril Dan Mukminati Ridwan.

Penelitian ini bertujuan untuk mengetahui pengaruh audit internal terhadap penerapan *good corporate governance*. Dalam penetapan *good corporate governance* terdapat 4 prinsip utama yaitu : Kewajaran (fairness), Keterbukaan (transparansi), Akuntabilitas (accountability) dan Pertanggung jawaban (responsibility) dengan mengambil 31 sample penelitian.

Jenis penelitian ini asosiatif, dimana terjadi hubungan sebab akibat diantara dua variabel yaitu variabel dependen dan variabel independen dengan menggunakan data kuantitatif. Audit internal adalah salah satu bagian dalam perusahaan yang berfungsi sebagai aparat pengawas internal perusahaan-perusahaan. Dengan demikian, peran audit internal sangat penting bagi praktik GCG karena menjamin akses dana, penunjang investasi dan kegiatan usaha bagi perusahaan. GCG juga memberikan banyak manfaat pada sumber daya perusahaan agar lebih efektif dan efisien... Berdasarkan dari hasil analisis data terhadap pengaruh audit internal pada penerapan *Good Corporate Governance* maka peneliti memperoleh bahwa Nilai uji t menunjukkan tingkat signifikansi Audit Internal dan *good corporate governance*. Signifikansi variabel x (audit internal); sig. = $0.002 < 0.05$ ini menunjukkan bahwa audit internal mempengaruhi secara signifikan dalam regresi linear sederhana.

Kata kunci : audit internal, penerapan *good corporate governance*



ABSTRACT

AGUM MUIN (2019). *The influence of internal audit on the implementation of good corporate governance in PT. Makassar city Indonesia credit insurance. Supervised by Amril and Mukminatid Ridwan*

This study aims to determine the effect of internal audit on the implementation of good corporate governance. In determining good corporate governance there are 4 main principles, namely: Fairness, Transparency, Accountability and Responsibility by taking 31 research samples. This type of research is associative, where there is a causal relationship between two variables, namely the dependent variable and the independent variable using quantitative data.

Internal audit is one part of the company that functions as an internal supervisory apparatus of companies. Thus, the role of internal audit is very important for GCG practices because it guarantees access to funds, supports investment and business activities for the company. GCG also provides many benefits to company resources to be more effective and efficient ... Based on the results of data analysis on the effect of internal audit on the implementation of Good Corporate Governance, the researchers found that the t-test value indicates the level of significance of Internal Audit and good corporate governance. The significance of variable x (internal audit); sig. = 0.002 < 0.05 This shows that internal audit significantly influences in simple linear regression.

Keywords: internal audit, implementation of good corporate governance

