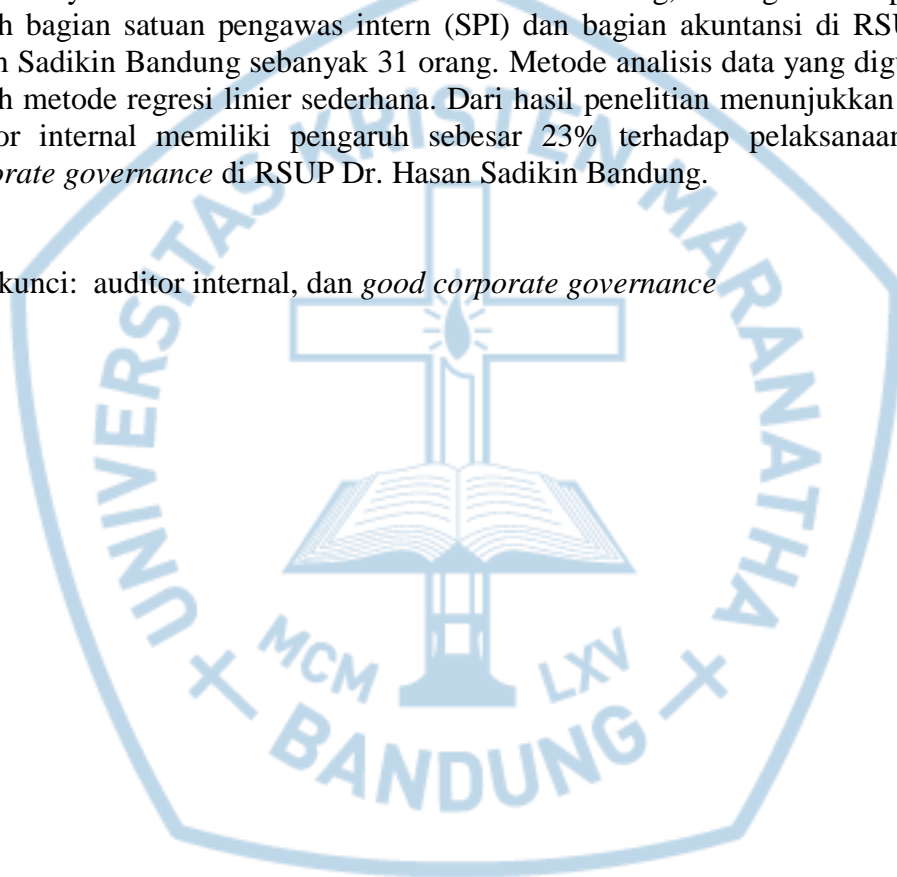


ABSTRAK

Semakin tingginya tingkat kebutuhan akan kesehatan membuat rumah sakit harus maksimal dalam pengelolaannya, karena itu diperlukan tata kelola yang baik dalam pelaksanaannya. *Good corporate governance* bukan hanya diterapkan dalam perusahaan saja, tetapi juga perlu diterapkan di dalam rumah sakit sebagai organisasi nirlaba, selain itu diperlukan seorang auditor internal agar penerapan prinsipnya dapat berjalan efektif. Penelitian ini bertujuan untuk mengetahui pengaruh auditor internal dalam menunjang pelaksanaan *good corporate governance* di RSUP Dr. Hasan Sadikin Bandung. Populasi dalam penelitian ini adalah karyawan di RSUP Dr. Hasan Sadikin Bandung, sedangkan sampel nya adalah bagian satuan pengawas intern (SPI) dan bagian akuntansi di RSUP Dr. Hasan Sadikin Bandung sebanyak 31 orang. Metode analisis data yang digunakan adalah metode regresi linier sederhana. Dari hasil penelitian menunjukkan bahwa auditor internal memiliki pengaruh sebesar 23% terhadap pelaksanaan *good corporate governance* di RSUP Dr. Hasan Sadikin Bandung.

Kata kunci: auditor internal, dan *good corporate governance*



ABSTRACT

Increasing levels of health care needs will make the hospital should be the maximum in the management, because it is required of good governance in the implementation. Good corporate governance is not only implemented in the company, but also need to be applied in the hospital as a nonprofit organization, other than that required an internal auditor in order to run an effective application of the principle. This study aims to determine the effect of internal auditor in supporting the implementation of good corporate governance in the Dr. Hasan Sadikin General Hospital. The population in this study are employees in the Dr. Hasan Sadikin General Hospital, while its sample are part of internal audit unit (IAU) and the accounting department at the Dr. Hasan Sadikin General Hospital as many as 31 people. Data analysis method used is simple linear regression method. The results showed that the internal auditor has the effect of 23% to the implementation of good corporate governance in the Dr. Hasan Sadikin General Hospital.

Keywords: internal audit, and good corporate governance



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