

## **ABSTRACT**

### **THE PART OF INTERNAL AUDITOR IN CREATING GOOD CORPORATE GOVERNANCE**

*(Study case the Internal Auditor of PT.X)*

*In this recent year, the rapid development in whole sector including economy, information technology, politic and sicial influence the bussiness's condition and practise and also the world of profession as part of integral that can not be separated, belong to world of internal auditing profession immendiatly. The economic collapse that attact that nation can not be escape from unwell bussiness practice, by putting a side the principal of Good Corporate Governance (GCG). For more effective, each sector in company have to reliaze their part including the part of internal auditor in creating to Good Corporate Governance in company.*

*The objective in these reasearch is the part of internal auditor as independent variable (X) and reliazation Good Corporate Governance as dependen variable (Y). These respondens are internal auditor in PT.X at Jakarta. While hipothesis trial was doing with regretion analysis, reasearch method used descriptive method with survey approach. In these reasearch, writer use 5% significant level. With produced t count  $> t$  table. It means Null Hypotesis ( $H_0$ ) was rejected and reasearch Hypotesis ( $H_a$ ) was proven and can be accepeted.*

*Keywords : bussiness's condition, Internal Auditor, Good Corporate Governance.*

## **ABSTRAK**

### **PERAN AUDITOR INTERNAL DALAM MEWUJUDKAN *GOOD CORPORATE GOVERNANCE***

#### **(Studi Kasus pada Internal Auditor PT.X)**

Perkembangan yang cepat di segala bidang baik itu ekonomi, teknologi informasi, politik dan sosial dewasa ini, secara langsung mempengaruhi kondisi dan praktek bisnis serta profesi sebagai bagian integral yang tidak dapat dipisahkan, termasuk dunia profesi internal audit. Keruntuhan ekonomi yang melanda bangsa ini tidak bisa lepas dari adanya praktek bisnis yang kurang sehat, dengan mengesampingkan prinsip-prinsip terwujudnya *Good Corporate Governance*. Agar lebih efektif maka masing-masing pihak dalam perusahaan harus menyadari perannya termasuk peran auditor internal dalam mewujudkan *Good Corporate Governance*, penelitian ini bertujuan untuk mengetahui peran auditor internal dalam mewujudkan *Good Corporate Governance* dalam perusahaan.

Objek dalam penelitian ini adalah peran auditor internal sebagai variabel independen (variabel X) dan perwujudan *Good Corporate Governance* sebagai variabel dependen (variabel Y). respondennya adalah para auditor internal yang bekerja di PT.X di Jakarta. Metode yang digunakan adalah metode deskriptif dengan pendekatan survey. Sementara pengujian hipotesis dilakukan dengan menggunakan analisis regresi. Pada penelitian ini penulis menggunakan tingkat signifikan 5% melalui uji t dua arah dihasilkan  $t_{hitung} > t_{signifikan}$ , artinya Hipotesis Null ( $H_0$ ) ditolak dan Hipotesis penelitian diterima ( $H_A$ ).

Kata-Kata Kunci: kondisi bisnis, profesi internal audit, *Good Corporate Governance*.

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