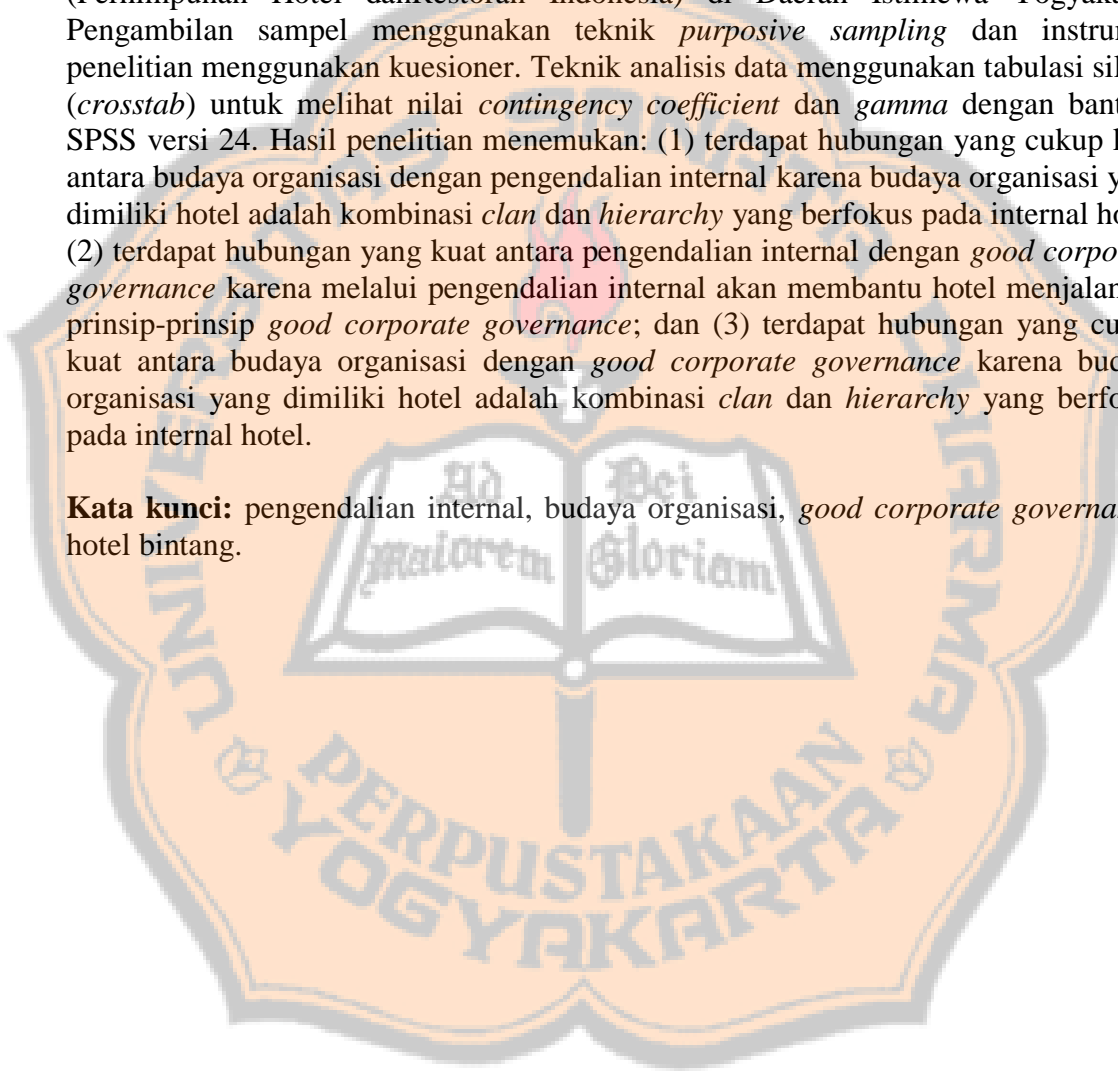


ABSTRAK

Penelitian ini bertujuan untuk mengetahui hubungan antara pengendalian internal dan budaya organisasi dalam mewujudkan *good corporate governance*. Penelitian menggunakan pendekatan kuantitatif. Jenis penelitian yang digunakan adalah penelitian empiris. Subjek penelitian adalah 44 Manajer Hotel bintang anggota PHRI (Perhimpunan Hotel dan Restoran Indonesia) di Daerah Istimewa Yogyakarta. Pengambilan sampel menggunakan teknik *purposive sampling* dan instrumen penelitian menggunakan kuesioner. Teknik analisis data menggunakan tabulasi silang (*crosstab*) untuk melihat nilai *contingency coefficient* dan *gamma* dengan bantuan SPSS versi 24. Hasil penelitian menemukan: (1) terdapat hubungan yang cukup kuat antara budaya organisasi dengan pengendalian internal karena budaya organisasi yang dimiliki hotel adalah kombinasi *clan* dan *hierarchy* yang berfokus pada internal hotel; (2) terdapat hubungan yang kuat antara pengendalian internal dengan *good corporate governance* karena melalui pengendalian internal akan membantu hotel menjalankan prinsip-prinsip *good corporate governance*; dan (3) terdapat hubungan yang cukup kuat antara budaya organisasi dengan *good corporate governance* karena budaya organisasi yang dimiliki hotel adalah kombinasi *clan* dan *hierarchy* yang berfokus pada internal hotel.

Kata kunci: pengendalian internal, budaya organisasi, *good corporate governance*, hotel bintang.



ABSTRACT

The aims of this study is to determine the relationship between internal control and organizational culture in realizing good corporate governance. This research uses a quantitative approach. The type of the research is empirical research. The research subjects were 44 starred hotel Managers who are members of PHRI (Indonesian Hotels and Restaurants Association) in Yogyakarta Special Region. The sampling method is purposive sampling techniques and the research instrument is questionnaires. Data analysis technique used was crosstab to see the value of contingency coefficient and gamma with the help of SPSS version 24. The study found that: (1) there is a fairly strong relationship between organizational culture and internal control because the organizational culture of the hotel is a combination of clan and hierarchy that focuses on internal hotels; (2) there is a strong relationship between internal control and good corporate governance because through internal control will help the hotel in implementing the principles of good corporate governance; and (3) there is a fairly strong relationship between organizational culture and good corporate governance because the organizational culture of the hotel is a combination of clan and hierarchy that focuses on the internal of the hotel.

Keywords: *internal control, organizational culture, good corporate governance, star hotel.*