

**ABSTRAK**

**EFEKTIVITAS PERAN AUDIT INTERNAL TERHADAP PENERAPAN  
GOOD CORPORATE GOVERNANCE**

**(Studi Kasus pada PT Madubaru)**

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Penelitian ini bertujuan untuk mengetahui (1) persepsi karyawan terhadap efektivitas peran audit internal di PT Madubaru, (2) persepsi karyawan terhadap penerapan prinsip-prinsip *Good Corporate Governance* (GCG) di PT Madubaru, (3) apakah efektivitas peran audit internal berpengaruh terhadap penerapan prinsip-prinsip GCG.

Jenis penelitian adalah studi kasus, dengan jumlah sampel 54 responden. Model analisis data yang digunakan adalah statistik deskriptif dan regresi linier sederhana. Pengujian hipotesis yang digunakan adalah uji signifikan parsial (uji-t) dan koefisien determinasi ( $R^2$ ).

Hasil penelitian menunjukkan bahwa: (1) karyawan berpendapat bahwa peran audit internal di PT Madubaru telah efektif dan sangat efektif, (2) karyawan berpendapat bahwa prinsip-prinsip GCG di PT Madubaru telah diterapkan dan sangat diterapkan, (3) efektivitas peran audit internal berpengaruh positif terhadap penerapan prinsip-prinsip GCG.

Kata Kunci : Audit Internal, Efektivitas, *Good Corporate Governance* (GCG)

**ABSTRACT**

**THE ROLE OF INTERNAL AUDIT EFFECTIVENESS TO THE  
IMPLEMENTATION OF *GOOD CORPORATE GOVERNANCE***

**(Case Study on PT. Madubaru Yogyakarta)**

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The purposes of this research are to analyze (1) the employees' perception of the role of internal audit effectiveness at PT. Madubaru, (2) employees' perception of the implementation of the Good Corporate Governance (GCG) principles, (3) the effect of implementation the role of internal audit effectiveness toward the implementation of GCG.

Model analysis of the data were descriptive analysis and simple linier regression. Hypothesis testing that being used were partial significant test (t-test) and the coefficient of determination ( $R^2$ ).

The result showed that, (1) employees' perception of the role of internal audit was effective and very effective, (2) employees' perception of implementation GCG principles were applicable and very applicable, (3) the effectiveness of the role of internal audit had a positive effect on the implementation of GCG.

Keywords : Audit Internal, Effectiveness, *Good Corporate Governance*.