

## INTISARI

Penelitian yang dilakukan ini bertujuan untuk mengetahui dan menganalisis pengaruh sistem pengendalian internal dan audit internal terhadap *good corporate governance*. Metode penelitian yang digunakan adalah metode deskriptif kuantitatif dengan pendekatan asosiatif. Populasi yang akan diteliti dalam penelitian ini 50 orang yang terdiri dari manajemen tingkat puncak, auditor internal dan karyawan PT. Monfori Nusantara. Pemilihan sampel menggunakan sampling sensus sehingga semua populasi dijadikan sebagai sampel.

Hasil penelitian secara parsial menunjukkan bahwa pengendalian internal berpengaruh positif dan signifikan terhadap *good corporate governance*, audit internal berpengaruh positif dan signifikan terhadap *good corporate governance*, transparansi berpengaruh positif dan signifikan terhadap *good corporate governance*, akuntabilitas berpengaruh positif dan signifikan terhadap *good corporate governance*. Sedangkan secara simultan menunjukkan bahwa pengendalian internal, audit internal, transparansi dan akuntabilitas memiliki pengaruh bersama-sama yang signifikan terhadap *good corporate governance* pada PT. Monfori Nusantara.

Kata Kunci: sistem pengendalian internal, audit internal, good corporate governance.

## **ABSTRACT**

*This research aims to find out and analyze the influence of the internal control system and internal audit on good corporate governance. The research method used is descriptive quantitative method with an associative approach. The population to be examined in this study were 50 people consisting of top management, internal auditors and employees of PT. Monfori Nusantara. The sample selection uses census sampling so that all populations are sampled.*

*The results of the research partially show that internal control has a positive and significant influence on good corporate governance, internal audit has a positive and significant effect on good corporate governance, transparency has a positive and significant influence on good corporate governance, accountability has a positive and significant impact on good corporate governance. While simultaneously showing that internal control, internal audit, transparency and accountability have a significant joint effect on good corporate governance at PT. Monfori Nusantara.*

*Keywords: internal control system, internal audit, good corporate governance.*

