

ABSTRAK

Sanny Lienardo, 143010029, 2018, Pengaruh Penerapan Sistem Informasi Akuntansi, Pengendalian Internal, dan Audit Internal Terhadap *Good Corporate Governance* pada PT INDAKO TRADING COY, STIE Eka Prasetya, Program Studi Akuntansi, Pembimbing I : Johannes, S.T., M.Kom., Pembimbing II : Yonson Pane, S.E., M.Si.

Penelitian ini bertujuan untuk mengetahui pengaruh penerapan Sistem Informasi Akuntansi, Pengendalian Internal, dan Audit Internal terhadap *Good Corporate Governance* terhadap PT INDAKO TRADING COY. Penelitian ini menggunakan jenis data kuantitatif dan sumber data merupakan data primer yang diperoleh dari PT INDAKO TRADING COY. Dari populasi, diambil secara *purposive sampling* dan ditarik sebesar 59 sample karyawan dengan populasi 1248 karyawan. Variabel penelitian terdiri dari sistem informasi akuntansi, pengendalian internal dan audit internal sebagai variabel independen dan *good corporate governance* sebagai variabel dependen. Teknik pengambilan sampel penelitian ini menggunakan beberapa kriteria tertentu. Teknik analisis yang digunakan adalah analisis regresi linear berganda, dengan persamaan regresi ***Good Corporate Governance* = -4,068 + 0,445 Sistem Informasi Akuntansi + 0,254 Pengendalian Internal + 0,296 Audit Internal**. Peneliti juga menggunakan tingkat signifikansi 5%.

Hasil penelitian secara parsial, variabel sistem informasi akuntansi (X_1) terbukti berpengaruh signifikan terhadap *good corporate governance* (Y) dengan nilai $t_{hitung} = 4,464 > t_{tabel} = 2,00404$ dan nilai signifikan juga menunjukkan $0,000 < 0,05$. Variabel audit tenure (X_2) terbukti berpengaruh signifikan terhadap *good corporate governance* (Y) dengan nilai $t_{hitung} = 3,217 > t_{tabel} = 2,00404$ dan nilai signifikan juga menunjukkan $0,002 < 0,05$. Variabel kompetensi audit (X_3) terbukti berpengaruh signifikan terhadap *good corporate governance* (Y) dengan nilai $t_{hitung} = 2,812 > t_{tabel} = 2,00404$ dan nilai signifikan juga menunjukkan $0,007 < 0,05$. Hasil penelitian secara simultan variabel sistem informasi akuntansi (X_1), pengendalian internal (X_2) dan audit internal (X_3) terbukti berpengaruh signifikan terhadap *good corporate governance* (Y) dengan nilai $F_{hitung} = 33,459 > F_{tabel} = 2,77$ dan nilai signifikansi juga menunjukkan $0,000 < 0,05$. Hasil uji adjusted R^2 pada penelitian ini menunjukkan nilai sebesar 0,627 atau sebesar 62,7 % yang dapat diartikan bahwa dampak pengaruh variabel independen (sistem informasi akuntansi, pengendalian internal dan audit internal) terhadap variabel dependen (*good corporate governance*) sebesar 62,7%. Kesimpulan dari hasil penelitian ini menunjukkan bahwa secara parsial Sistem Informasi Akuntansi berpengaruh signifikan terhadap *good corporate governance*, Pengendalian Internal berpengaruh signifikan terhadap *good corporate governance*, Audit Internal berpengaruh signifikan terhadap *good corporate governance*. Secara simultan Sistem Informasi Akuntansi, Pengendalian Internal dan Audit Internal berpengaruh signifikan terhadap *good corporate governance*.

Kata Kunci : Sistem Informasi Akuntansi, Pengendalian Internal, Audit Internal, dan *Good Corporate Governance*

ABSTRACT

Sanny Lienardo, 143010029, 2018, Accounting Information System, Internal Control, and Internal Audit on Good Corporate Governance at PT INDAKO TRADING COY, STIE Eka Prasetya, Study Program: Accounting, Advisor I : Johannes, S.T., M.Kom., Advisor II : Yonson Pane, S.E., M.Si.

*This study aims to determine and analyze the accounting information system, internal control and internal audit on good corporate governance at PT INDAKO TRADING COY. This study uses quantitative data types and data sources are primary data obtained from PT INDAKO TRADING COY. Of the population, taken by purposive sampling and drawn by 59 samples of employees with a population of 1248 people employees. The variables of this research consist of accounting information system, internal control and internal audit as independent variable and good corporate governance as dependent variable. The sampling technique of this study used several specific criteria. The analysis technique used is multiple linear regression analysis, with regression equation **Good Corporate Governance = -4,068 + 0,445 Accounting Information System + 0,254 Internal Control + 0,296 Internal Audit**. Researchers also used a 5% significance level.*

The result of the research is partially, accounting information system (X₁) variable has significant effect on good corporate governance (Y) with $t_{count} = 4,464 > t_{table} = 2,00404$ and significant value also shows $0,000 < 0,05$. Internal control variable (X₂) proved to have a significant effect on good corporate governance (Y) with $t_{count} = 3,217 > t_{table} = 2,00404$ and significant value also shows $0,002 < 0,05$. Internal audit variable (X₃) proved to have significant effect on good corporate governance (Y) with $t_{count} = 2,812 > t_{table} = 2,00404$ and significant value also show $0,007 < 0,05$. The results of simultaneous study of accounting information system (X₁), internal control (X₂) and internal audit (X₃) proved significant effect on good corporate governance (Y) with $F_{count} = 33,459 > F_{table} = 2,77$ and significance value also shows $0,000 < 0,05$. The result of the adjusted R² test in this study shows the value of 0.627 or 62.7% which can be interpreted that the impact of the influence of independent variables (accounting information system, internal control and internal audit) to the dependent variable (good corporate governance) of 62.7%. The conclusion of this study shows that partially Accounting Information System has significant effect on good corporate governance, Internal Control has significant effect on Good Corporate Governance, Internal Audit has significant effect on Good Corporate Governance. Simultaneously Accounting Information System, Internal Control, and Internal Audit have a significant effect on Good Corporate Governance.

Key word : Accounting Information System, Internal Control, Internal Audit, and Good Corporate Governance