ABSTRACT

The Role Internal Auditors In The Implementation Of The Practice Corporate Social Responsibility

(Case Study at PT. PLN (Persero) Distribution West Java and Banten)

This research was conducted at PT. PLN (Persero) Distribution West Java and Banten, a company which is engaged in ketenegalistrikan, this study aims to determine the role of Internal Auditors, the implementation of Corporate Social Responsibility and the role of Internal Auditors in the Implementation of Corporate Social Responsibility Practices in. PLN (Persero).

The method used in this research is analysis descriptive method with quantitative approach. To determine the role of Internal Auditors in the Implementation of Corporate Social Responsibility Practices used statistical tests. The test used is the use of correlation analysis (Spearman Rank), coefficient of determination, hypothesis test and also using SPSS 12.0 for windows applications to strengthen calculation manually.

Based on the calculation of correlation (Spearman Rank) note the relationship of internal auditors in the implementation of corporate social responsibility practices have a strong relationship. Results of hypothesis testing using the test 't' is obtained tcount> ttable. These values imply that internal audit has a significant impact on the implementation of corporate social responsibility practices or in other words, Ho is rejected, meaning that the hypothesis expressed determination calculation is 50.2%, and the balance of 49.8%, influenced by other factors, namely consulting and assurance .

Keywords: Internal Auditor, Corporate Social Responsibility, the implementation of Corporate Social Responsibility practices influenced by the Internal Auditor.