ABSTRACT

Fajar Harayanto "The Role of the Audit Committee Internal Audit In Optimising Performance Against the Implementation of Principles of Good Corporate Governance (GCG) in PT Pos Indonesia (Persero) Jl. Asia Afrika 49 Bandung ". Under the guidance of Prof.. Dr. Hj. Umi Narimawati, Dra. SE, M. Si

The research was conducted at PT Pos Indonesia (Persero). The audit committee is one of the determinants of performance optimization of the internal audit that is expected to terlaksanya principles of Good Corporate Governance.Tujuan of this study was to analyze the role of the Audit Committee Internal Audit In Optimising Performance Against Implementation of the Principles of Good Corporate Governance (GCG) In PT Pos Indonesia (Persero) Jl. Asia Afrika 49 Bandung.

The method used is descriptive and qualitative approach and verifikatif with kuantitatif.Pada PT Pos Indonesia (Persero) Jl. Asia Afrika 49 Bandung. Samples are used by 35 internal auditors. To determine the role of the Audit Committee Internal Audit In Optimising Performance Against Implementation of the Principles of Good Corporate Governance then performed statistical tests using correlation analysis, regression analysis, coefficient determination and to test the hypothesis is then used t tests and F test by using the tool of the SPPS 18.0 for windows.

The results qualitatively indicate that the role of the Audit Committee has been quite good and the Internal Audit Performance is very good as well as the Implementation of the Principles of Good Corporate Governance, and the results of research in quantitative analysis shows the magnitude of the Audit Committee Role of Internal Audit and Performance influence on Implementation Principles Principles of Good Corporate Governance for the remaining 46.5% and 53.0% explained by other variables outside. variables such as Company Manager, the Board of Directors, the financial section, managerial, and administrative.

Keywords: Audit Committee, Internal Audit, Good Corporate Governance.