

ABSTRAK

Penelitian ini bertujuan untuk menguji apakah terdapat pengaruh Audit Internal dan Pengendalian Internal terhadap *Good Corporate Governance* pada PTPN VI Jambi. Sampel pada penelitian ini sebanyak 36 orang. Sampling Jenuh sebagai metode pengambilan sampel dengan teknik pengumpulan data melalui kuesioner. Metode analisis yang digunakan adalah analisis linear berganda dengan SPSS versi 25.0 *for windows* sebagai *software* pendukung. Hasil penelitian ini menyimpulkan bahwa (1) Audit internal berpengaruh terhadap *Good Corporate Governance*, hal ini membuktikan bahwa Audit Internal berperan penting dalam terwujudnya *Good Corporate Governance* di PTPN VI Jambi (2) Pengendalian Internal berpengaruh terhadap *Good Corporate Governance*, hal ini membuktikan bahwa Pengendalian Internal berperan penting dalam terwujudnya *Good Corporate Governance* (3) Audit Internal dan pengendalian Internal berpengaruh terhadap penerapan *Good Corporate Governance*, hal ini membuktikan bahwa Audit Internal dan Pengendalian Internal dapat bekerja dengan baik dan optimal dalam pelaksanaan *Good Corporate Governance*.

Kata Kunci: Audit Internal, Pengendalian Internal, *Good Corporate Governance*.

ABSTRACT

This research aims to test whether there is an influence of Internal Audit and Internal Control on Good Corporate Governance at PTPN VI Jambi. The sample in this research was 36 people. Saturated Sampling as a sampling method with data collection techniques through questionnaires. The analysis method used is multiple linear analysis with SPSS version 25.0 for Windows as supporting software. The results of this research conclude that (1) Internal audit has an influence on Good Corporate Governance, this proves that Internal Audit plays an important role in realizing Good Corporate Governance at PTPN VI Jambi (2) Internal Control influences Good Corporate Governance, this proves that Internal Control plays an important role in the realization of Good Corporate Governance (3) Internal Audit and Internal control influence the implementation of Good Corporate Governance, this proves that Internal Audit and Internal Control can work well and optimally in implementing Good Corporate Governance

Keywords: *Internal Audit, Internal Control, Good Corporate Governance*