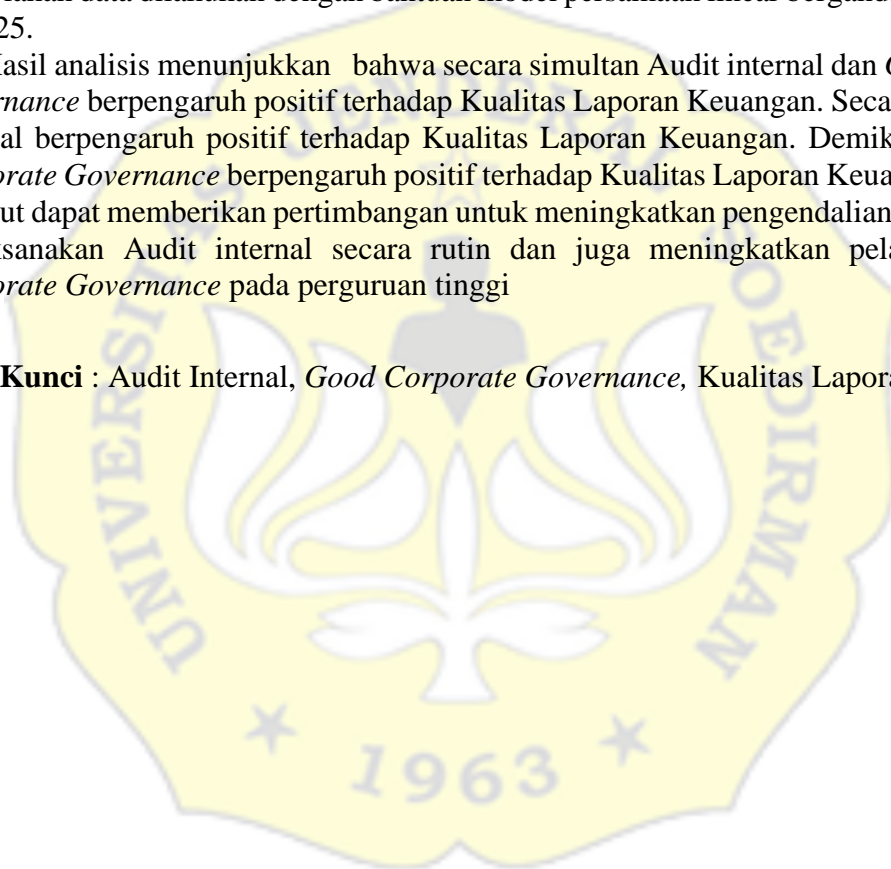


RINGKASAN

Penelitian yang dilakukan dengan Judul Pengaruh Audit Internal dan *Pelaksanaan Good Corporate Governance* terhadap Kualitas Pelaporan Keuangan pada Perguruan Tinggi Swasta di Wilayah BARLINGMASCAGEB dilakukan dengan tujuan untuk menguji seberapa besar pengaruh Pelaksanaan Audit Internal dan *Good Corporate Governance* terhadap Kualitas Laporan Keuangan pada perguruan tinggi swasta di wilayah BARLINGMASCAGEB dengan variable kontrol Jumlah Mahasiswa. Jenis penelitian yang dilakukan adalah penelitian asosiatif kausal. Sedangkan sumber data yang digunakan dalam penelitian ini berupa data primer dengan membagi kuesioner kepada 12 perguruan tinggi yang ditujukan kepada pimpinan fakultas, Lembaga, program studi, UPT dan bagian keuangan. Dari kuesioner yang dibagi tersebut diperoleh sebanyak 84 responden. Pengolahan data dilakukan dengan bantuan model persamaan linear berganda program SPSS versi 25.

Hasil analisis menunjukkan bahwa secara simultan Audit internal dan *Good Corporate Governance* berpengaruh positif terhadap Kualitas Laporan Keuangan. Secara parsial Audit Internal berpengaruh positif terhadap Kualitas Laporan Keuangan. Demikian juga *Good Corporate Governance* berpengaruh positif terhadap Kualitas Laporan Keuangan. Dari hasil tersebut dapat memberikan pertimbangan untuk meningkatkan pengendalian internal dengan melaksanakan Audit internal secara rutin dan juga meningkatkan pelaksanaan *Good Corporate Governance* pada perguruan tinggi

Kata Kunci : Audit Internal, *Good Corporate Governance*, Kualitas Laporan Keuangan



SUMMARY

*The research conducted with the title *The Effect of Internal Audit and Implementation of Good Corporate Governance on the Quality of Financial Reporting at Private Universities in the BARLINGMASCAKEB Region* was conducted with the aim of examining how much influence the Implementation of Internal Audit and Good Corporate Governance has on the Quality of Financial Statements at private universities in the BARLINGMASCAKEB region with the control variable Number of Students. The type of research conducted is causal associative research. While the data source used in this study is primary data by distributing questionnaires to 12 universities addressed to the heads of faculties, institutions, study programs, UPT and the finance department. From the questionnaires distributed, 84 respondents were obtained. Data processing was carried out with the help of the multiple linear equation model of the SPSS version 25 program.*

The results of the analysis show that simultaneously internal audit and good corporate governance have a positive effect on the quality of financial statements. Partially Internal Audit has a positive effect on the Quality of Financial Statements. Likewise, Good Corporate Governance has a positive effect on the Quality of Financial Statements. From these results, it can provide considerations for improving internal control by carrying out internal audits on a regular basis and also improving the implementation of Good Corporate Governance at university.

Keywords: *Internal Audit, Good Corporate Governance, Quality of Financial Statements*

