

IV. CONCLUSION AND IMPLICATION

5.1 Conclusion

Based on research that has been done, after going through the stages of data collection, data processing, data analysis, and the final interpretation of the results of research about the influence of quality of internal audit and the effectiveness of internal control system on good corporate governance in a finance company, it can be concluded that:

- a.** The quality of internal audit has a positive effect on good corporate governance variable.
- b.** The effectiveness of internal control system has a positive effect on good corporate governance variable.

5.2 Implication

a. Finance Company

Internal parties must maintain and improve the existence of the quality of internal audit and the effectiveness of internal control system to achieve a more optimal GCG implementation in company operations. It also needs good consistency on the prevailing laws and regulations issued by the government to be understood and implemented for the welfare of customers and the benefit of the company.

b. Government

The government is expected to be more active in monitoring the activities of finance companies, especially in terms of corporate governance. Therefore, the government has the authority to apply sanction on the company. as stated by Deputy Commissioner II OJK Dumoly Freddy Pardede "Generally sanctioned not only just for capital, but also includes problem financing, gearing ratios, and corporate governance can be penalized" (Setiawan, 2014). After then, the OJK also have to conduct more socialize about the OJK No. 30 / poj.k.05 / 2014 on good corporate governance for the financing companies article no. 29 which obliges the companies have a function helping commissioners in monitoring and ensuring the effectiveness of internal control systems and the implementation of the tasks of internal auditors. This is to monitor and evaluate the planning and conducting of audits in order to assess the adequacy of internal controls. Therefore, the company can understand how important the regulation.

5.3 Suggestion for Future Research

- a.** This study uses questionnaires as research instruments. Before distributing the questionnaires it is advisable to prepare a research permit from various parties that are likely to help the process of distributing questionnaires. This research uses 3 duplicate of research permit which are from

university, bapedalitbang (*Badan Penelitian Pengembangan dan Pembangunan Daerah*), and OJK.

- b.** The further research is expected to add other research variables that may affect the acceptance of good corporate governance, such as organizational culture, company size and profitability.