

## ABSTRACT

The development of business world and economy has grown more rapidly, not to mention State-Owned Enterprises. Therefore, in the face of this business development, companies / business entities need to improve the implementation of Good Corporate Governance (GCG) Principles, including transparency principles, accountability principles, principles of responsibility, independent principles, and equity and fairness principles. Implementation of the principle is influenced by the role of internal auditors. The more the role of internal auditor, it will increase the application of these principles.

This research was conducted at the Telkom Company (Bandung), Telkom is one of the state which implement the principles of good corporate governance. This study aims to determine or describe the role of internal auditors in supporting the principles of good corporate governance. The type of this research is descriptive research with qualitative approach.

The results of this study will show that the implementation of good corporate governance principles has been running well, Telkom has applied the main guidelines within the company, and internal auditors have a role in supporting the implementation because it has independent and has adequate quality, namely the level of education and competence.

**Keywords:** Internal Auditors Role, Principle of *Good Corporate Governance*

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## ABSTRAK

Perkembangan dunia bisnis dan ekonomi sudah berkembang semakin pesat, tidak terkecuali BUMN. Oleh sebab itu, dalam menghadapi perkembangan bisnis ini, perusahaan/badan usaha perlu meningkatkan penerapan Prinsip-Prinsip *Good Corporate Governance* (GCG), diantaranya prinsip transparansi, prinsip akuntabilitas, prinsip tanggung jawab, prinsip independen, dan prinsip kesetaraan dan kewajaran. Penerapan prinsip tersebut dipengaruhi oleh peran auditor internal. Semakin berperannya auditor internal, maka akan meningkatkan penerapan prinsip-prinsip tersebut.

Penelitian ini dilakukan di PT. Telkom (Bandung), Telkom merupakan salah satu BUMN yang melaksanakan prinsip-prinsip *good corporate governance*. Penelitian ini bertujuan untuk mengetahui atau mendeskripsikan peran auditor internal dalam menunjang prinsip-prinsip *good corporate governance*. Jenis penelitian ini adalah penelitian deskriptif dengan pendekatan kualitatif.

Hasil dari penelitian ini menunjukkan bahwa pelaksanaan prinsip-prinsip *good corporate governance* telah berjalan dengan baik, Telkom telah menerapkan pedoman-pedoman pokok didalam perusahaan, dan auditor internal sudah berperan dalam menunjang pelaksanaan karena telah independen dan memiliki kualitas yang memadai, yaitu tingkat pendidikan dan kompetensi.

**Kata Kunci :** Peranan Auditor Internal, Prinsip-Prinsip *Good Corporate Governance*

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