

ABSTRACT

Abstract

This study aims to examine the effect internal audit, follow up audit result, and internal control toward financial reporting quality.

The population in this study were only staff of PT Sawindo Kencana at Jakarta Barat. Sampling was 61 by using purposive sampling technique. The research data collection techniques was carried out through a questionnaire. The data analysis method used in this study is multiple linear analysis.

The results showed that internal audit, follow up audit result, and internal controls has a positive and significant influence toward financial reporting quality.

Keywords: *Internal Audit, Follow Up Audit Result, And Internal Control Toward Financial Reporting Quality.*



ABSTRAK

Abstrak

Penelitian ini menguji apakah peran audit internal, tindaklanjut hasil audit, pengendalian internal berpengaruh terhadap kualitas laporan keuangan.

Populasi dalam penelitian ini hanya staff dari PT Sawindo Kencana di Jakarta Barat. Sampel yang didapat yaitu 61 melalui uji *puspositive sampling*. Teknik pengumpulan data yaitu dengan melakukan penyebaran kuesioner. Analisis data menggunakan pengujian regresi linear berganda.

Hasil dari penelitian ini adalah bahwa peran audit internal, tindaklanjut hasil audit, pengendalian internal berpengaruh positif dan signifikan terhadap kualitas laporan keuangan.

Kata kunci: Audit Internal, Tindaklanjut Hasil Audit, Pengendalian Internal, Kualitas Laporan Keuangan.

