

[66]

Influence of Internal Audit and Good Corporate Governance on Financial Performance of Banking Companies (Empirical Study on Banking Companies Registered in The Indonesian Securities Exchange (IDX) 2013, 2015)

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Abstract. The financial performance of the company is a description of the financial condition of a company in a certain period. For the company, improving financial performance is a must so that the company's shares remain attractive to investors. The financial statements published by the company are a reflection of the company's financial performance. The financial performance of a company can produce a financial information which can be used by users for investment decision making. This study uses secondary data, hence called secondary data analysis. The secondary data is using data already available in government agencies or using data obtained from the internet www.idx.com, www.sahamok.com. The sample is 111 companies for three years (2013-2015) taken by purposive sampling. The research variables consist of dependent variable that is internal audit and good corporate governance and independent variable that is financial performance. Data analysis used in this research is multiple regression analysis. Hypothesis shows the result that internal audit variable and good corporate governance have simultaneous effect to financial performance of banking company listed in BEI year 2013 until 2015. Internal audit variable has influence value equal to 20,4% and good corporate governance variable have influence value equal to 8,1 %. While the results of the influence of internal audit variables and good corporate governance together have an influence value of 28.5%. In that case the internal audit variable and good corporate governance have a very strong influence on the financial performance of banking companies.

Keywords : internal audit, good corporate governance, corporate banking financial performance