

ABSTRAK

PENGARUH AUDIT INTERNAL DAN PENGENDALIAN INTERNAL TERHADAP KINERJA PT.SUMBER GRAHA SEJAHTERA WAY KANAN LAMPUNG

JENNY YOLANDA

**Program Studi S1 Akuntansi Fakultas Ekonomi Dan Bisnis Universitas
Muhammadiyah Metro,Kota Metro,Lampung,Indonesia**

Email: jeniyolanda28@gmail.com

ABSTRAK

Penelitian ini bertujuan Untuk mengetahui Pengaruh Audit Internal Dan Pengendalian Internal Terhadap Kinerja PT Sumber Graha Sejahtera Way Kanan Lampung. Jenis penelitian yang digunakan adalah penelitian Kuantitatif. Instrumen yang digunakan dalam penelitian ini yaitu berupa Kuesioner. Analisa data dilakukan yaitu dengan menggunakan analisa regresi linear berganda. Hasil penelitian menunjukkan bahwa Audit Internal berpengaruh positif dan signifikan terhadap kinerja karyawan PT SGS Way Kanan Lampung . Pengendalian Internal berpengaruh positif dan signifikan terhadap kinerja karyawan PT SGS Way Kanan Lampung . Audit Internal dan Pengendalian Internal secara simultan berpengaruh signifikan terhadap kinerja karyawan PT SGS Way Kanan Lampung .

Kata Kunci : Audit Internal,Pengendalian Internal,Kinerja Perusahaan

ABSTRACT

THE EFFECT OF INTERNAL AUDIT AND INTERNAL CONTROL ON THE PERFORMANCE OF PT.SUMBER GRAHA SEJAHTERA WAY KANAN LAMPUNG

JENNY YOLANDA

S1 Accounting Study Program, Faculty of Economics and Business,
Muhammadiyah University of Metro, Metro City, Lampung, Indonesia

Email: [jeniyolanda28@gmail.com](mailto:jenyolanda28@gmail.com)

ABSTRACT

This study aims to determine the Effect of Internal Audit and Internal Control on the Performance of PT Sumber Graha Sejahtera Way Kanan Lampung. The type of research used is Quantitative research. The instrument used in this study is a Questionnaire. Data analysis was carried out using multiple linear regression analysis. The results of the study showed that Internal Audit had a positive and significant effect on the performance of employees of PT SGS Way Kanan Lampung. Internal Control had a positive and significant effect on the performance of employees of PT SGS Way Kanan Lampung. Internal Audit and Internal Control simultaneously had a significant effect on the performance of employees of PT SGS Way Kanan Lampung.

Keywords: Internal Audit, Internal Control, Company Performance