

## Abstract

The aim of this study is to review the influence of internal control perception, internal auditing and organizational commitment towards the perception of implementation of *Good Corporate Governance* on government employees of DKI Jakarta Province. Independent Variable in this study is internal control perception, internal auditing and organizational commitment. Dependent Variable in this study is the perception of implementation of *Good Corporate Governance*. Samples in this study are the government employees of DKI Jakarta Province having authority in their own designation, such as: Treasury employee, Head of People's Welfare and Pension Division, Head of Development Division, Head of Receiving and Trading Unit, Head of Sub Division, etc.

Data analysis has shown that there is a partial positive influence of internal control perception, internal auditing and organizational commitment towards the perception of implementation of *Good Corporate Governance* on Government Employee of DKI Jakarta Province. The government is suggested to improve people's welfare thru program of solid work and encourage more new Small and Medium Scale Business (UKM).

Key words : Internal Control, Internal Auditing, Organizational Commitment and Good Corporate Governance.

**“PENGARUH PERSEPSI PENGENDALIAN INTERNAL,  
PENGAUDITAN INTERNAL, DAN KOMITMEN ORGANISASI  
TERHADAP PERSEPSI PENERAPAN *GOOD CORPORATE  
GOVERNANCE* MENURUT PEGAWAI PEMERINTAH PROVINSI  
(PEMPROV) DKI JAKARTA.”**

**Aditiawarman**

Mahasiswa Jurusan Akuntansi Program Reguler FEB UGM

Intisari

Tujuan penelitian ini adalah untuk mengkaji pengaruh persepsi pengendalian internal, pengauditan internal, dan komitmen organisasional terhadap persepsi penerapan *Good Corporate Governance* menurut pegawai Pemerintah Provinsi DKI Jakarta. Variabel independen dalam penelitian ini adalah persepsi pengendalian internal, pengauditan internal, dan komitmen organisasional. Variabel dependen dalam penelitian adalah persepsi penerapan *Good Corporate Governance*. Sampel yang digunakan dalam penelitian ini adalah pegawai pada Pemerintah Provinsi DKI Jakarta yang masing masing memiliki kewenangan pada posisinya; seperti bendahara, kabag kesra dan pensiun, kabag pengembangan, kbid penerimaan dan perdagangan, kasubdit, dan lain lain.

Hasil olahan data menunjukkan bahwa terdapat pengaruh positif persepsi pengendalian internal, pengauditan internal, dan komitmen organisasional secara parsial terhadap persepsi penerapan *Good Corporate Governance* menurut pegawai Pemprov DKI. Saran bagi pihak pemerintah untuk mensejahterakan masyarakat melalui program padat karya dan mendorong lahirnya UKM baru.

Kata kunci: Pengendalian Internal, Pengauditan Internal, Komitmen Organisasional, dan *Good Corporate Governance*.