



## The Role of Internal Audit in Improving the Implementation of Good Corporate Governance Principles

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### Abstract

This study aims to consider the role of internal audit or SPI as a strategic business partner as part of an organization that conducts testing and ensures the management of company activities to support and improve the implementation of good corporate governance. Expectation's stakeholder and explain the performance of the GCG Principles at PT. BNI (Persero), Tbk Makassar Regional Office. The analytical method used in this research is the descriptive qualitative research method, which provides an overview of how the role of internal audit can improve the application of the principles of good corporate governance at PT. BNI (Persero), a regional office of Tbk Makassar, is supported by providing several direct surveys to respondents. The types of data used are primary data and secondary data. Preliminary data was obtained by interviewing respondents to send surveys and quotations one week later—secondary data from company documents relevant to the object of research. The results of this study indicate that the role of internal audit can improve the application of the principles of good corporate governance. The first evaluation shows that the role of internal audit is very effective, the second evaluation shows that the implementation of the principles of good corporate governance has been realized. The third evaluation shows that internal audit plays a significant role in improving the application of the principles of good corporate governance. The results of this study are used as input or consideration for companies in improving the quality of the role of internal audit in line with the increasing application of GCG principles. The results of this study can also be used for other researchers and parties who need it as a source of reference and information that can later be used for further research.



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## Introduction

There are many collisions, corruption, nepotism in companies (BUMN) and government agencies, and even people's representative institutions are increasingly rampant, hence the need for corporate governance. Based on this, the issue of control (management) is a significant thing in the corporate (corporation). The implementation of GCG practices in SOEs is one of the effective ways that SOEs can use to reduce corruption, collusion, and nepotism by establishing a particular independent body, the competence of which is not involved in the company's operational activities, known as internal auditors, or generally known as auditors. Internally. Effective internal control is significant for companies to improve performance, prevent fraud, provide reliable financial reports, and support the successful implementation of GCG. Among the many banks in Indonesia, PT. BNI is a well managed banking company that has won many awards. This is one of the factors for conducting research at PT. BNI (Persero), Tbk. The implementation of GCG is expected to balance the company's management in reducing the possibility of control errors and create optimal company added value for stakeholders. The most important thing is to convince stakeholders that the administration is acting in the company's best interests. Business processes are carried out following the concept of good corporate governance to achieve long-term growth and profits and win a global business competition (Erniwati, 2018).

The Indonesian government recognizes the importance of the contribution of SOEs to the state's financial slump. Based on this, the government and the business world have carried out various methods of socializing and implementing GCG, namely with the enactment of the Decree of the Minister of State-Owned Enterprises No. 117/M-MBU/2002 concerning the Implementation of GCG Practices in SOEs. The importance of internal control and the existence of an internal control unit (SPI) is regulated in the Decree of the Minister of SOEs No. KEP-117/M-MBU/2002. Article 11 states that "The Board of Directors needs to establish an effective integrated system of internal control to secure the investment and assets of SOEs," and BUMN Law no. 19 dated June 19, 2003, also requires the existence of an internal control unit in BUMN. Entrepreneurs also need to change the way they do and manage their businesses. In the era of globalization, where market competition is getting more challenging, companies need to implement corporate governance (Mainum, 2012).

PT Bank Negara Indonesia (Persero), Tbk is one of the banking companies whose work areas are in various provinces in Indonesia and has many interested parties in the company known as stakeholders. Therefore, PT. BNI (Persero), Tbk as a state-owned company, and a public company are required to carry out and improve GCG practices with a system that creates continuity and balance between management and stakeholders in various forms of monitoring and the creation of internal control that outlines the relationship between the board of directors, Commissioners, directors, and operations management. Internal audit must change the mindset and make more significant improvements in the enforcement of good corporate governance, in line with the paradigm shift from being a watchdog, now becoming an internal consultant so that its existence is more positively appreciated as a problem solver and agent of change as well as a catalyst for accelerating the implementation of GCG practices in the company which in the end the confidence stakeholders in the management of the company will also increase (Hermawan, 2014).

Research conducted by Nugroho, (2012) stated in the study that if the implementation of internal audit is following applicable internal audit standards, it will improve the principles of good corporate

governance in other words that internal audit on the application of the principles of good corporate governance is very taking effect. Meanwhile, research conducted by Mimba et al., (2014) concluded that the role of the Internal Audit Unit on the level of application of GCG principles was not affected. This research is a renewal of study conducted by Armana, (2014) regarding the effect of the performance of the internal control unit on the implementation of the internal control system and the application of the principles of good corporate governance. However, in this study, researchers only used the role of Internal Audit in Improving the Implementation of Good Corporate Governance Principles.

## **Theoretical Framework and Hypotheses**

### **Understanding Internal Audit**

According to Tunggal, (2013) internal audit is a series of processes and methods carried out by the organization's internal staff, in which existing management controls are maintained satisfactorily and effectively. Financial, accounting, and other records and reports accurately depict actual activities and result accurately and quickly. Each section, section, or other unit operates following the plans, policies, and procedures for which it is responsible. Furthermore, Hery (2010) argues that internal audit as an assessment function is developed freely within the organization to test and evaluate activities as a form of service to the company's organization. Internal audit is carried out by professional people who have a deep understanding of the company's work culture, systems, and operational activities. The internal audit activity assures that the company's internal control is adequate to minimize the occurrence of the risk and ensures that the company's operating activities have been running effectively and efficiently, as well as ensuring that the company's goals and objectives are met have been achieved. From the various definitions of internal audit above, it can conclude that internal audit is an independent assessment of an organization to test and evaluate the organization's activities carried out and is obliged to provide information about the completeness and effectiveness of the organization's internal control. and the quality of performance of assigned responsibilities.

### **The purpose of Internal Audit**

Saptapradipta, (2014) states that the purpose of internal audit is to help members of the organization to carry out their responsibilities effectively. To that end, the internal audit will conduct analysis, assessment, and make suggestions. The purpose of the audit includes the development of adequate controls at a reasonable cost. Agoes, (2014) said that the internal auditor's purpose of the audit is to assist all company leaders (management) in carrying out their responsibilities by providing analysis, assessment, suggestions, and comments regarding the activities they audit. In other words, the purpose of an internal audit is comprehensive depending on the size of the organization concerned. Internal audit can assist managers in developing general goals and specific objectives through the system that has been implemented whether it is following the conditions in the field, whether the information used is relevant and accurate, and whether the existing supervision is appropriate and integrated into programs or operations.

### **Internal Audit Function**

Hery (2010), the internal audit function is a tool for management to evaluate the effectiveness and effectiveness of the implementation of the company's internal control structure, then provide results in the form of suggestions or recommendations and provide added value to management which will be used as a basis. To decide or take further action. Internal audit is not limited to auditing accounting records related to all company activities.

### **Position and Role of Internal Auditor**

Internal auditors do not exercise the authority of other parties in the company; their duties are to report audit findings to genuinely authorized people to take the necessary actions. The position of the internal auditing department mainly depends on its place in the company organization and the support of the people it gets. Top management will determine the extent of responsibility and the policy bases that govern the activities of this section (Adhistry and Priantinah, 2012). From the above affirmation, we can interpret that the position of the internal auditor in the organization must be able to support and ensure the examination carried out has a broad scope, and proper consideration of effective action on audit findings and suggestions made. However, in terms of reporting responsibilities and the formation of its organizational structure, the internal audit section has different variations depending on the situation and condition of the company and the objectives to be achieved. The internal audit department must be independent and not allowed to be involved in the company's operations, let alone the activities it inspects. Internal audit is considered independent if in carrying out its work freely and objectively. Internal audit independence is significant, especially in providing an impartial assessment (Wardoyo and Lena, 2010).

### **Authority and Responsibilities of Internal Audit**

Adhistry and Priantinah, (2012) explained that the authority and responsibility of internal audit are that the internal auditor does not directly give orders and recommended tasks to other officials in the organization whose work has been checked. Internal audit is freer to discuss and assess existing policies, plans, procedures, and records, but that does not mean it replaces the duties of the inspected official. In general, internal auditors serve as staff. Therefore, the internal auditors cannot directly order to carry out corrective actions because this is not their authority. Internal auditors are only obliged to convey the results of their examinations and assessments to management. To maintain objectivity, internal auditors should not be seen directly in the process of recording and presenting financial data and not being directly or indirectly involved in an operational activity that may affect objectivity if an examination is carried out. Auditors must be free to discuss and evaluate policies, plans, and procedures, but that does not mean they can take on other assigned responsibilities (Wardoyo & Lena 2010).

### **Internal Audit Professional Standards**

Here, (2010) In order to carry out greater trust and carry out this role well, internal auditors need a uniform and consistent code of ethics and standards, which describe the best practices of internal audit, as well as a measure of the quality of implementation. Duties and fulfill their professional responsibilities.

### **Internal Audit Report**

The result of the implementation of the internal audit is outlined in a written report through a good preparation process. The report on the internal audit results is an essential tool to convey accountability for work results to management, namely as a medium of information to assess the extent to which the assigned tasks can be carried out. Before submitting the report to the report users, a review of the information needs to be carried out. Review is a wise action that can be done by internal audit. This aims to ensure correctness and completeness further. The audit report will be effective if there is a follow-up implementation so that the ongoing au-dit process really provides benefits for the company. For this reason, the internal audit depart-ment is tasked with monitoring the follow-up implementation, analyzing the adequacy of the follow-up identifying obstacles to its performance, and providing a report on the follow-up (Tunggal, 2013).

### **Good Corporate Governance**

There are several notions of the notion of good corporate governance issued by several parties, both in a narrow perspective (shareholders) and in a broad perspective (stakeholders). However, they have the same perspective, goals and understanding of the concept of Good Cor-porate Governance as a system that functions to direct and control the organization (Abdullah, 2014). Abdullah, (2014) also defines GCG as the principle that directs and controls the compa-ny to achieve a balance between the strength and authority of the company in providing its re-sponsibilities to its stakeholders in general. This relates to the regulatory authority of owners, directors, managers, shareholders, etc. Likewise, the Forum for Corporate Governance in Indo-nesia (FCGI). Hery, (2010) defines Good Corporate Governance as a set of arrangements that regulate the relationship between shareholders, company management, creditors, government, employees, and internal stakeholders. and other externals relating to their rights and obligations or, in other words, a system that controls the company. Corporate governance aims to create added value for all interested parties (stakeholders). It can be concluded that GCG is a system that regulates, manages, and supervises the business control process to increase share value, then as a form of attention to stakeholders, employees, creditors, and the surrounding commu-nity as well as creating added value for stakeholders. This is because GCG can encourage the formation of a clean, transparent, and professional management work pattern. The implementa-tion of GCG in the company will attract domestic and foreign investors. This is very important for companies that want to expand their business, such as making new investments.

## **Research Method**

The analytical method used in this research is the descriptive qualitative research meth-od, which provides an overview of how the role of internal audit can improve the application of the principles of good corporate governance at PT. BNI (Persero), a regional office of Tbk Ma-kassar is supported by providing several direct surveys to respondents. The types of data used are primary data and secondary data. Preliminary data was obtained by interviewing respond-ents to send surveys and quotations one week later. Secondary data from company documents that are relevant to the object of research. The research data was analyzed using a questionnaire calculation carried out using the formula (Dean J. Champion, 1990; Nurhasanah et al., 2018), namely by adding up the number of "YES" answers then

divided by the number of questionnaires and then multiplied by 100 percent

## **Data Analysis and Discussion**

### ***Data Analysis***

As shown in table 2, the percentage of the calculation results of respondents' answers to questions related to internal audit independence is 93.6%, so it can be concluded that the independence of internal audit at PT.BNI Makassar Regional Office is adequate. For questions related to audit professional ability, the percentage is 84%, so it can be concluded that the internal audit professional ability at PT.BNI Makassar Regional Office is very adequate. For questions related to the internal audit program, the percentage is 96%, so it can be concluded that the internal audit program at PT.BNI Makassar Regional Office is very adequate. For questions related to the implementation of internal audit, it was 83.8%, so it can be concluded that the implementation of internal audit at PT.BNI Makassar Regional Office is very adequate. For related questions, it is 87.9%, so it can be concluded that the audit report at PT.BNI Makassar Regional Office is very adequate. For related questions, the follow-up to the audit report is 80%, so it can be concluded that the follow-up to the audit report at PT.BNI Makassar Regional Office is very adequate.

The percentage of the calculation results of respondents' answers to questions related to transparency is 82.5%, so it can be concluded that the transparency at PT.BNI Makassar Regional Office is adequate. For questions related to accountability, the percentage is 90%, so it can be concluded that the accountability at PT. BNI Makassar Regional Office is very adequate. For questions related to responsibility, the percentage is 71.3%, so it can be concluded that the responsibility is for PT.BNI Makassar Regional Office is very adequate. For questions related to the implementation of independence, it is 86.7%, so it can be concluded that the independence of PT.BNI Makassar Regional Office is very adequate. For questions related to the principle of justice, it is 81.3%, so it can be concluded that the principle of justice at PT. BNI Makassar Regional Office is very adequate.

The calculation results as shown in table 3, the percentage of overall respondents' answers related to Internal Audit is a compliance audit is 82.5%, so it can be concluded that the Internal Audit at PT. BNI Makassar Regional Office plays an essential role in improving the implementation of Good Corporate Governance principles. The overall percentage of respondents' answers related to Internal Audit being a business consultant is 83.3%, so it can be concluded that the Internal Audit at PT. BNI Makassar Regional Office plays an essential role in improving the implementation of the principles of Good Corporate Governance.

**Table 2. Calculation of the percentage of Appropriate Assessment Related to Internal Audit**

<b>Independence</b>	<b>Answer Yes</b>	<b>Answer No</b>	<b>Total</b>
1	20	-	20
2	18	2	20
3	20	-	20
4	18	2	20
5	18	2	20
6	20	-	20
7	17	3	20
<b>Total</b>	<b>131</b>	<b>9</b>	<b>140</b>
<b>Professional Ability</b>	<b>Answer Yes</b>	<b>Answer No</b>	<b>Total</b>
8	14	6	20
9	19	1	20
10	12	8	20
11	20	-	20
12	19	1	20
<b>Total</b>	<b>84</b>	<b>16</b>	<b>100</b>
<b>Internal Audit Program</b>	<b>Answer Yes</b>	<b>Answer No</b>	<b>Total</b>
13	20	-	20
14	20	-	20
15	18	2	20
16	18	2	20
17	20	-	20
<b>Total</b>	<b>96</b>	<b>4</b>	<b>100</b>
<b>Internal Audit Implementation</b>	<b>Answer Yes</b>	<b>Answer No</b>	<b>Total</b>
18	16	4	20
19	18	2	20
20	15	5	20
21	18	2	20
<b>Total</b>	<b>67</b>	<b>13</b>	<b>80</b>
<b>Report Audit Results</b>	<b>Answer Yes</b>	<b>Answer No</b>	<b>Total</b>
22	20	-	20
23	15	5	20
24	15	5	20
25	17	3	20
26	19	1	20
27	17	3	20
28	20	-	20
<b>Total</b>	<b>123</b>	<b>17</b>	<b>140</b>
<b>Follow-up Audit Report</b>	<b>Answer Yes</b>	<b>Answer No</b>	<b>Total</b>
29	15	5	20
30	17	3	20
<b>Total</b>	<b>32</b>	<b>8</b>	<b>40</b>

**Table 4. Calculation of the Percentage of Compliance Audit and Internal Business Consulting**

Compliance audit	Answer Yes	Answer No	Total
1	14	6	20
2	15	5	20
3	17	3	20
4	20	-	20
Total	66	14	80
Internal Business Consulting	Answer Yes	Answer No	Total
5	15	5	20
6	18	2	20
7	17	3	20
Total	50	10	60

**Table 5. Recapitulation of Questionnaire Calculation Results**

No.	Description	Percentage	Criteria
1	Independence	93,6%	Very adequate
2	Professional Ability	84%	Very adequate
3	Internal Audit Program	96%	Very adequate
4	Implementation of Internal Audit	83,8%	Very adequate
5	Audit Result Report	87,9%	Very adequate
6	Follow-up on Internal Audit Report	80%	Very adequate
7	Openness	82,5%	Very realized
8	Accountability	90%	Very realized
9	Responsibility	71,3%	Enough to come true
10	independence	86,7%	Very realized
11	Fairness	81,3%	Very realized
12	Compliance Audit	82,5%	Internal Audit plays a very important role in increasing the implementation of the principles of Good Corporate Governance
13	Internal Business Consulting	83,3%	Internal Audit plays a very important role in increasing the implementation of the principles of Good Corporate Governance

### **Discussion**

#### **Assessment Relating to Adequate Internal Audit**

- a. *The independence of internal auditors at PT. BNI is very adequate because* in carrying out their duties, the internal auditor of the BNI Makassar Regional Office must disclose all material facts that are owned, which, if not disclosed, can obscure the resulting reporting, and always provide a fair and balanced assessment of all relevant conditions. Because of the internal audit is independent, the Internal Audit Division can carry out its duties and responsibilities clearly, effectively and the implementation of the internal audit can be followed up appropriately and supports the fairness of information. In Harry Kachfi's research, it is concluded that adequate independence can carry out its duties and responsibilities as an internal auditor to the fullest. In addition, considering the internal audit of PT. BNI is an internal supervisory apparatus that is directly responsible to the president director so that it has the right to carry out tests and examinations related to financial, accounting, and operational audits. In line with the results of Nugraha's research, (2018), it is stated that the independence of internal auditors is positively correlated with the quality of the audit results.
- b. The ability or professional competence of the internal auditors at PT. BNI is stated to be very adequate

because the human resources are people who have sufficient knowledge and experience in the field of auditing and every internal auditor at PT. BNI is required to attend vocational education training in the field of internal audit. Competence at BNI is necessary for carrying out audits so that internal auditors know the type and amount of audit evidence that must be collected to reach the proper conclusion after the audit evidence has been tested. The examination results are determined by the competence and mental and independent attitude of the internal auditor. In line with the results of Nugraha's research, (2018), it is stated that the competence of internal auditors partially has a significant effect on the quality of the audit results.

- c. The internal audit program at PT. BNI is adequate because before conducting an audit, the internal audit party first prepares audit programs. At BNI constantly evaluates operational audit activities and conducts continuous reviews. The audit program at BNI, describes the objectives, procedures, and targets so that they are clear in their implementation.
- d. The implementation of the internal audit at PT. BNI has been very adequate because it has been directed according to the established program, and its performance aims to make each division accountable for its work. The head of the internal audit division continues to carry out adequate monitoring or supervision in implementing internal audits at the BNI Makassar Regional Office. In the research of Adhistry and Priantinah (2012), employees' perceptions of the role of internal auditors as supervisors in achieving company goals have the results of calculating the frequency trend distribution in a reasonably good category.
- e. The Audit Result Report at PT. BNI is very adequate because of the competence and independence of the internal auditors at BNI. This is in line with Nugraha's research, (2018) which mentions the significant influence of the competence and independence of internal auditors simultaneously on the quality of examination results.
- f. Follow-up on the Internal Audit Report at PT. BNI has been very adequate because the internal auditor always provides suggestions and recommendations to the audited division in carrying out the follow-up. BNI Internal Audit constantly monitors the follow-up implementation. Implementation of follow-up in the form of management improvement, in the form of advancement of audit program or dissemination of results to authorized agencies. Because the research results on independence and competence at the BNI Makassar Regional Office are adequate, the internal auditors can automatically follow up with the maximum.

***Assessment Related to the Adequate Implementation of Good Corporate Governance Principles Audit.***

- a. The application of the principle of openness at PT. BNI has been realized. The Financial Statements submitted to the shareholders describe the company's objectives, share ownership, and the names of the directors. The principle of openness still pays attention to the provisions of bank secrecy, job secrecy, and personal rights following applicable laws and regulations, at PT. BNI Makassar Regional Office, it is obligatory to be prudent in using and maintaining the information obtained.
- b. The application of the accountability principle at PT. BNI is very adequate, because the report submitted has a clear function in its implementation so that it can be accounted for so that the company's management is carried out effectively. GCG in its implementation, must ensure BNI's ability to create superior performance and add economic value for Shareholders and Stakeholders

while ensuring that BNI operates in compliance with legal discipline, business ethics, and BNI's code of ethics. In applying accountability, the HR Committee has met to decide and establish policies regarding rewards in the form of incentives and sanctions for employees in the form of dismissal as BNI employees based on the Bank's staffing regulations and legislation in the event of fraud.

- c. The application of the principle of responsibility at PT. BNI is entirely realized. There is a slight difference between moderately realized and highly realized. In the sense that they are both able or able to realize the principle, but the word "enough" means that the assessment is still under the term "very." Simply realized means passable which is almost close to perfection. While highly realized means that its implementation can be categorized as an excellent assessment. It is manifest here, and it has been seen in PT. BNI employees who are aware that accountability is born because of authority, so they are very responsible for what they do. PT. BNI has accounted for it so that the information provided is helpful for the stakeholders of the financial statements. As a good corporate citizen, the Bank cares about the environment and carries out social responsibilities somewhat. So that he ever received an award at the Indonesian Green Company Achievement 2012.
- d. The application of the principle of independence at PT. BNI has been realized. At PT. BNI is managed free from the influence of other parties and based on applicable laws and regulations. PT. BNI also provides information so that employees stay away from and avoid conflicts of interest which are contained in the requirements regarding the number, composition, criteria, and independence of members of the Board of Commissioners. In addition, BNI employees cannot accept gifts in any form.
- e. The application of the principle of fairness at PT. BNI is very much realized. At PT. BNI treats shareholders equally and regardless of the portion of their respective shareholdings and the rights of shareholders are fulfilled. To ensure the effectiveness of the external audit function, BNI has complied with the provisions regarding the relationship between the Bank, KAP, and BI as regulated by BI provisions concerning Transparency of Bank Financial Conditions.

***Assessment Relating to the Role of Internal Audit in Improving the Implementation of Good Corporate Governance Principles.***

- a. The role of internal audit as a Compliance Audit at PT. BNI is very instrumental in improving the principles of GCG. Internal auditors at PT. BNI has functions, namely compliance with applicable policies, plans, procedures, and laws and regulations, reliability and correctness of the information, security of company assets, use of resources economically, efficiently, and effectively, and achievement of company goals and objectives. Program. The internal auditor oversees researching and evaluating the operation of the management system that is being implemented. As one of the professions that support good corporate governance, internal auditors have now developed into a significant component in improving the management of healthy companies.
- b. The role of internal audit as Internal Business Consulting at PT. BNI is very instrumental in improving the principles of GCG. In addition to its role as a compliance audit, the focus of internal audit work has been expanded from detecting the effectiveness of the internal control system and providing solutions for improving the system. Internal auditors at PT. BNI provides advice to management if in carrying out their duties the management finds difficulties, the internal auditors also ensure that the principles of good corporate governance have been appropriately implemented. Because BNI

Makassar's internal auditors have adequate independence, they can automatically carry out their functions in overseeing the running of the company by ensuring that BNI has implemented GCG principles to create a balance between the interests of stakeholders, which is an indicator of achieving a balance of interests, so that conflicts of interest occur. Can be directed and controlled and does not cause harm to each party.

Based on the results of data analysis from the questionnaire, the role of internal audit can improve the application of the principles of good corporate governance at PT. BNI (Persero), Tbk. The part of internal audit is constructive in implementing the principles of good corporate governance, meaning that the better the internal audit is carried out, the better the application of the principles of good corporate governance. If the internal audit implementation is improved, good corporate governance will automatically increase.

As this research is in line with research that Hermawan has done, (2014) his research is entitled "The Influence of External Auditors and Internal Auditors on the Implementation of Good Corporate Governance" which states that there is an apparent positive influence between the role of internal auditors on the implementation of good corporate governance principles, where the more significant the part of the internal auditor, the better the implementation of the principles of good corporate governance. Likewise, with the research conducted by Nugroho, (2012) entitled "Implementation of Internal Audit in Realizing Good Corporate Governance in the Public Sector". It is stated in the study that if the implementation of internal audit is following applicable internal audit standards, it will improve the principles of good corporate governance. Meanwhile, the research conducted by the researcher himself clearly shows that the level of internal audit has a significant and positive role in increasing the application of the principles of good corporate governance. So, it can be concluded that the research conducted by the researcher is in line with the investigation by (Hermawan, 2014; Nugroho, 2012).

## Conclusion

The conclusion of this study states that the Internal Audit at PT.BNI (Persero), Tbk Makassar Regional Office has been carried out effectively following internal audit professional standards. Furthermore, the realization and adequacy of the principles of Good Corporate Governance at PT. BNI (Persero), Tbk Makassar Regional Office has been carried out well and has treated shareholders properly, and the rights of shareholders have been fulfilled. Then the Internal Audit at PT. BNI (Persero), Tbk Makassar Regional Office always ensures that Good Corporate Governance has been implemented. And Internal Audit always ensures compliance with applicable policies and laws and regulations and the security of company assets. Researchers put forward several suggestions that are expected to be used as consideration by the company, namely first, the quality of existing internal audit personnel should be given ongoing education and training, especially auditing to the level of certification such as QIA (Qualified Internal Auditor), CIA (Certified Internal Auditor), CFE (Certified Internal Auditor). Fraud Examination), CISA (Certified Information System Auditor). Second, active socialization by internal audit on the role of internal audit is enhanced by writing articles on internal audit in interior magazines and the company's website. And the last one is to continue to apply the principles of Good Corporate Governance in the company's management.

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