

DAFTAR ISI

| | |
|--|-------------|
| <i>HALAMAN JUDUL</i> | <i>i</i> |
| <i>PERSETUJUAN SKRIPSI</i> | <i>ii</i> |
| <i>PENGESAHAN KELULUSAN UJIAN</i> | <i>iii</i> |
| <i>PERNYATAAN ORISINALITAS SKRIPSI</i> | <i>iv</i> |
| <i>ABSTRACT</i> | <i>v</i> |
| <i>ABSTRAK</i> | <i>vi</i> |
| <i>MOTTO DAN PERSEMBAHAN</i> | <i>vii</i> |
| <i>KATA PENGANTAR</i> | <i>viii</i> |
| <i>DAFTAR GAMBAR</i> | <i>xiii</i> |
| <i>DAFTAR TABEL</i> | <i>xiv</i> |
| <u>BAB I PENDAHULUAN</u> | 1 |
| 1.1. Latar Belakang Masalah | 1 |
| 1.2. Rumusan Masalah | 10 |
| 1.3. Tujuan Penelitian..... | 11 |
| 1.4. Sistematika Penulisan | 11 |
| <u>BAB II TINJAUAN PUSTAKA</u> | 13 |
| 2.1. Kinerja Keuangan | 13 |
| 2.2. Audit Internal | 16 |
| 2.2.1. Tanggung Jawab Audit Internal..... | 17 |
| 2.2.2. Unsur-unsur Audit Internal | 19 |
| 2.3. <i>Intellectual Capital (IC)</i> | 20 |
| 2.3.1. Peran <i>Intellectual Capital (IC)</i> | 23 |
| 2.3.2. Pengukuran <i>Intellectual Capital (IC)</i> | 24 |
| 2.4. Good Corporate Governance (GCG) | 25 |
| 2.5. Penelitian Terdahulu..... | 26 |
| 2.6. Kerangka Konseptual | 29 |
| 2.7. Hipotesis | 30 |
| <u>BAB III METODE PENELITIAN</u> | 33 |
| 3.1. Jenis dan Sumber Data | 33 |

| | | |
|-------------|---|-----------|
| 3.2. | Variabel Penelitian dan Definisi Operasional Variabel..... | 33 |
| 3.2.1. | Kinerja Keuangan (Y) | 33 |
| 3.2.2. | Audit Internal (X ₁) | 35 |
| 3.2.3. | <i>Intellectual Capital</i> (X ₂) | 36 |
| 3.2.4. | <i>Good Corporate Governance</i> (X ₃) | 40 |
| 3.3. | Populasi dan Sampel | 43 |
| 3.3.1. | Populasi | 43 |
| 3.3.2. | Sampel | 43 |
| 3.4. | Metode Pengumpulan Data | 44 |
| 3.5. | Teknik Analisis Data | 44 |
| 3.5.1. | Statistik Deskriptif | 44 |
| 3.5.2. | Uji Asumsi Klasik..... | 45 |
| 3.5.3. | Analisis Regresi Berganda..... | 46 |
| 3.5.4. | Pengujian Hipotesis..... | 47 |
| | <u>BAB IV HASIL PENELITIAN DAN PEMBAHASAN</u> | 49 |
| 4.1. | Data Sampel Penelitian | 49 |
| 4.2. | Analisis Deskriptif | 50 |
| 4.3. | Analisis Data | 51 |
| 4.3.2. | Pengujian Asumsi Klasik..... | 53 |
| 4.3.3. | Persamaan Regresi | 56 |
| 4.3.4. | Uji Hipotesis..... | 57 |
| 4.3.5. | Uji Model..... | 58 |
| 4.3.6. | Uji F | 59 |
| 4.4. | Pembahasan | 60 |
| 4.4.1. | Pengaruh auditor internal terhadap kinerja keuangan | 60 |
| 4.4.2. | Pengaruh <i>intellectual capital</i> terhadap kinerja keuangan | 61 |
| 4.4.3. | Pengaruh <i>good corporate governanceterhadap</i> kinerja keuangan..... | 62 |
| | <u>BAB V PENUTUP</u> | 62 |
| 5.1. | <i>Kesimpulan</i> | 62 |
| 5.2. | <i>Saran</i> | 62 |
| 5.3. | <i>Keterbatasan Penelitian</i> | 63 |
| 5.4. | <i>Agenda Penelitian Mendatang</i> | 63 |