

**PENGARUH SISTEM PENGENDALIAN INTERN,
PENERAPAN PRINSIP-PRINSIP GOOD CORPORATE
GOVERNANCE DAN PENERAPAN MANAJEMEN
RISIKO TERHADAP KINERJA MANAJERIAL
(STUDI KASUS PADA PT MULTI REKA)**

Hermin Sulistyowati

Abstrak

Penelitian ini dilakukan di PT Multi Reka dengan motivasi meningkatkan kinerja manajerial perusahaan. Tujuan penelitian ini menganalisis apakah terdapat pengaruh sistem pengendalian intern dan penerapan prinsip-prinsip GCG terhadap kinerja manajerial PT Multi Reka. Penelitian menggunakan metode regresi berganda dengan pengukuran variabel dilakukan melalui kuesioner dan menggunakan scoring model Likert.

Responden yang digunakan sebanyak seratus satu responden dan pengambilan sampel menggunakan pendekatan sampel jenuh dengan error sebesar lima persen. Hasil analisis menunjukkan bahwa secara parsial berturut-turut variabel sistem pengendalian intern, variabel penerapan prinsip-prinsip GCG, dan penerapan manajemen risiko berpengaruh positif dan signifikan terhadap kinerja manajerial. Sedangkan variabel sistem pengendalian intern dan penerapan prinsip GCG secara simultan berpengaruh sebesar duapuluh lima koma empat persen terhadap variabel kinerja manajerial di PT Multi Reka.

Berdasarkan hasil penelitian, diharapkan Pimpinan PT Multi Reka dapat lebih memperhatikan ketiga variabel tersebut yang secara bersama-sama memberikan implikasi terhadap kinerja manajerial perusahaan.

Kata Kunci : Kinerja Manajerial, Sistem Pengendalian Intern, Penerapan Prinsip Good Corporate Governance, Dan Penerapan Manajemen Risiko

**THE EFFECT OF INTERNAL CONTROL SYSTEMS,
APPLICATION OF GOOD CORPORATE GOVERNANCE
PRINCIPLES AND APPLICATION OF RISK
MANAGEMENT TO MANAGERIAL PERFORMANCE
(CASE STUDY IN PT MULTI REKA)**

Hermin Sulistyowati

Abstract

This research was conducted at PT Multi Reka motivated to improve managerial performance of the company. The research objective is to analyze whether there are significant internal control systems and the application of corporate governance principles to managerial performance of PT Multi Reka. The study used multiple regression method with variable measurement conducted through a questionnaire and use the Likert scoring models.

Respondents who used as many as one hundred and one respondent and sampling approach with the saturated sample error of five percent. Results of the analysis showed that partially consecutive variable the internal control system, variable application of the principles of GCG and variable application of risk management influence and significant for managerial performance. While variable internal control systems and the application of the principles of GCG simultaneously affect twenty five percent of the variable managerial performance in PT Multi Reka.

Based on the research results, it is expected the PT Multi Reka can pay more attention to these three variables are jointly provide managerial implications on the performance of the company.

Keywords : Managerial Performance, Internal Control Systems, Principles of Good Corporate Governance, And Implementation Of Risk Management