

Implementation Command Media Manual And Internal Auditor Role In Achieving The Rules Of Good Corporate Governance (The Case Of Indonesia)

Syafdin, Paulus Sugianto Yusuf

Abstract: Command Media Manual includes the provision, implementation, procedures, and instructions relating to the management and handling of command media is used by an organization to provide trace archives and uniformity of action operations. The contributions Internal Auditor (IA) in applying the principles of Good Corporate Governance (GCG), in the formation of company image and in the improvement of the integrated control function ensure that the operations have been run well and can increase the value added to the organization. Testing the hypothesis first tested the validity and reliability testing. Analysis of data was using path analysis (path analysis). Generally not maximum awareness and common understanding among all management and staff, that the application of the Manual Command Media is very important for the company's operations in their objective to fulfill the standards of corporate governance.

Index Terms: Command Media Manual, Internal Audit, and Good Corporate Governance.

1 INTRODUCTION

Command Media Manual is used by an organization to provide trace archives and uniformity of action operations. Command Media Manual covers the implementing provisions, procedures, and instructions relating to the management and handling of command media. In practice not all command media created can be applied in operational activities, even worse command media simply document placed in a rack or cabinet because he was not able to function properly. Therefore, the Internal Auditor (IA), as a corridor organizations in implementing the strategy to achieve the targets that have been set, and represents the values that want planted by the organization, the level of compliance (adherence) and the contribution of IA in the formation of company image and improve the function of control (integrated control system) to ensure that the operations have been run well and can increase the value added to the organization through the principles of good Corporate Governance (GCG). GCG is a process and mechanisms used by the organization in order to increase business success and accountability of the organization in order to create and enhance corporate value (corporate value) by taking into account the interests of stakeholders based on legislation, morals, and ethics. Monitor compliance with corporate governance policies in support of the application (soft structure Good Corporate Governance) organization.

Formulation of the problem:

1. How much compliance in applying command media used by an organization to provide trace archives and uniformity of operational actions, and the role of IA in assessing adherence to regulations and internal control in achieving the principles of corporate governance.
2. How large is the direct and indirect effects of compliance requirements in applying command media used by an organization to provide trace archives and uniformity of operational actions, and the role of IA in assessing adherence to regulations and internal control in achieving the principles of corporate governance?

The results of this study are expected to show that:

1. There is a significant correlation between the achievement of the principles of good corporate governance, a command to apply the media, and the role of IA in assessing adherence to regulations and internal control;
2. The application of command media and the role of IA in assessing adherence to regulations and internal control or the achievement of the principles of GCG has no significant effect, either simultaneously or partially
3. The role of IA in assessing adherence to regulations and internal control has a significant effect or not to apply the command media, either simultaneously or partial.

2 LITERATURE REVIEW

2.1 Command Media Manual

The word media comes from the Latin "medius" which means middle, intermediate, or introduction. Literally in Arabic, is meaning media intermediary or an introductory message from the sender to the receiver. Media or props in the administration office in each unit have the same reference organization in its implementation, can be interpreted as a reference to administration offices, to facilitate communication and information dissemination. Media are all means or efforts to display a message or information to be conveyed by a communicator, whether through print, electronic and outdoor media so that the knowledge of the target can be increased and could eventually change behavior in a positive direction to

- Syafdin: *Departement of Accounting, Lecturer of Widyatama University, Bandung Indonesia*
- Paulus Sugianto Yusuf: *Departement of Accounting, Lecturer of Widyatama University, Bandung Indonesia*

the activity of the office. Command media Manual is used by an organization to provide trace archives and uniformity of action operations. Command media Manual covers the implementing provisions, procedures, and instructions relating to the management and handling of command media. IA which have the dedication and high professionalism, able to provide added value to the organization, helping leaders towards the creation of GCG to become efficient and effective institutions and high competitiveness in the management of the organization. Indonesian aircraft company is a company which held by government to produce aircraft and aircraft part for Indonesian aircraft. Guidelines for Internal Control Unit PT. Dirgantara Indonesia (Persero) Part 72; No. 72-KP-001, 27 April 1997 Article 2, Mission:

1. Carry out internal audits of the control process management, operations, finance and risk management to the creation of good corporate governance.
2. Improving the competencies to become a professional internal auditor.
3. To assist the implementation of activities in an objective and independent assessment and the assessment report to the Managing Director is accurate, reliable, timely, consistent and useful.
4. Providing added value both in quality and quantity, through a pattern of work that focuses on business processes and customer, pro-active, enthusiastic and reliable, able to communicate effectively, able to find the root of the problem and can make optimal use of information technology system.

IA as a principal task in the field of internal control a company incorporated under the Director in carrying out tasks directly responsible to the Managing Director. Being independent assessor role to assist the President Director in securing investments and assets of the organization effectively, analyze, and evaluate the effectiveness of the systems and procedures in all sections and units of the organization's activities. IA in the duties and responsibilities carry out inspection/audit on the course of the internal control system on the application of GCG in preparing the assessment in accordance with the policy/organizational rules and regulations, and the evaluation and validation of the system running and the new will be implemented on the control, management and monitoring the effectiveness of as well as the efficiency of the system and procedures for each organizational unit. IA gain access to all documents, data, records, personal and physical, information on the object of the audit carried out relating to the implementation of the tasks. Ensure that the activities of the Business Process organization in accordance with the policy, regulatory organizations, plan activities and Manual Command Media or Standard Operating Procedure (SOP), which is run and does not conflict with the provisions and the applicable legislation and in accordance with the standards/requirements imposed by the organization. Firmanllkha, in Pray, works, and relaxes, mention the function of Standard Operating Procedure (SOP):

1. As a reference knowledge base for operations that constantly updated.

Measures such as workflow job of marketing and sales, the delivery of goods from logistics to customer service will all be neatly arranged (structured) with reference to the knowledge base (read: SOP) is. SOP is recommended even required to

be updated when the workflow has changed so must their updates based on the auditor's decision "quality assurance".

2. As tracking archive operations, assessment, and improvement

SOP will become proof of authenticity for the flow of jobs that require filing for SOP typically have a working form of news events such as product presentations by marketing staff, the news of the visit onsite customer service, proof of delivery, and others. With the periodic quality assurance audits both internally and externally as an assessment, improvements to refinement to be done.

As in the annex to the Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia No. 35 Year 2012 on Guidelines for Preparation of Standard Operating Procedures Administration: "Standard Operating Procedure is a set of written instructions that are standardized on the various process of the organization's activities, how and when to do, where and by whom."

Command media Management System Manual adopted by the Indonesian aircraft company is as follows:

Related Functions: All units of the organization
Reference: Company Policy number: 00-PTD-016A, regarding Command Systems Media and Administration Post Office.

i. Purpose and objectives

The purpose of the provisions of this implementation as a guide in the management of the Command Publications Media companies with the aim to create uniformity in the management and handling.

ii. Scope

These include provisions for the implementation of laws that regulate the management and handling of media companies such as the publication of command in terms of hierarchy, command organs of the media, the allocation of numbers, the preparation (systematics, ratification and entry into force, the use of standard forms, distribution, and storage) that are associated with:

- a. Company Policy
- b. The provisions for implementation
- c. Procedure (administrative procedure, operating procedure agreement, the internal procedure)
- d. Work Instructions (working instruction, forms instruction)

iii. contents

- a. Conditions of implementation include inside Guideline for Internal

Control Unit

- b. Procedure
 1. Administrative procedure
 2. Operating procedure agreement
 3. Internal procedure

c. instructions

1. Working instruction
2. Form instruction

3 Research Methodology

3.1 Research Object

The research object was observed variables, namely (X) Manual Command Media, (Y) Internal Auditor, and (Z) of Good Corporate Governance. The unit of analysis in the study is the internal auditor Indonesia aircraft company. IA role in the audit of the Manual Command Media is very important. It allows being selected as samples in the study. The reason for choosing IA was because IA was instrumental in achieving the principles of corporate governance and IA that will follow up the findings. Harrel, Taylor, and Chewning (1989) "Internal auditors feel they have more ability in opposing bias professional judgment"

3.2 Research Design

The method used is a survey approach to census taking and non-experimental nature, the kind of research is explanatory research; explain the causal relationship and correlation between variables through hypothesis testing. Development of pathway diagrams aims to facilitate and explain the relationships that exist. A path diagram is more than just image relationship because researchers can use it to describe the relationship between variables constructs (independent-dependent) but also explain the correlation between variables construct the indicator. Elements path diagram consists of constructs and pathways arrows. Researchers build path diagram by using the construct and then determines the indicator variable of each variable constructs.

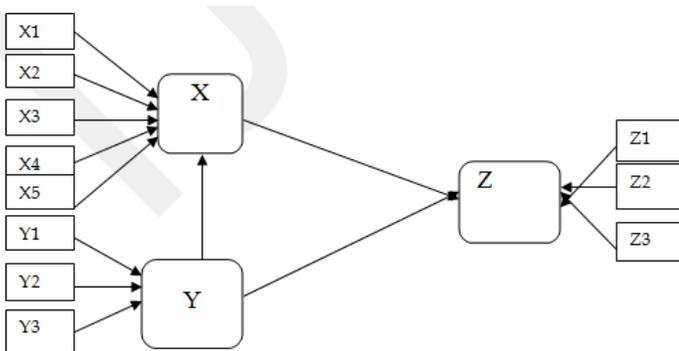


Figure 1: Research Design

X = Manual Command Media

Y = Internal Audit

Z = The rules of Good Corporate Governance

Command Media Manual (X):

(X1) communicated and well understood by every organization.

(X2) There is guidance by Command Media Administrator (CMA).

(X3) There is an evaluation of the implementation of command media.

(X4) Have a list of organizations and initiator.

(X5) There was change skepticism in mind Command Media Coordinator (CMC), Command Media Publication Centre (CMPC), Command Media Holder (CMH).

The role of the Internal Auditor (Y):

(Y1) Carry out inspection/audit on the course of the internal control system in the application of rules of corporate

governance in accordance with the assessment presentation / organizational regulations applicable policies.

(Y2) Evaluation and validation of the system running and the new will be implemented on the control, management and monitoring the effectiveness and efficiency of the system and procedures for each organizational unit.

(Y3) To monitor and evaluate the results of the audit findings and submit suggestions for improvements in the conduct of activities organization and system/policy/regulations in accordance with the requirements, legislation, regulations are applicable.

The Rules of Good Corporate Governance (Z):

(Z1) Activities of business process organization in accordance with the policy,

(Z2) Activities of business process organization in accordance with the rules of the organization,

(Z3) Activities of business process organization in accordance with the action plan.

3.3 Variable Operationalization

Operationalization of the variables includes the following stages:

1. Identification of exogenous and endogenous variables.
2. Translation of the independent variables and the dependent variable into each sub-variable.
3. Translation of each sub-variable into their indicators.

These indicators are used as a guide to creating the questions in the questionnaire. Each indicator variable of this research is translated into a closed question and put it in the list of questions. The measurement technique used to transform qualitative data from the questionnaires into a quantitative data is Summated Rating Method: The Likert Scale, which is a measurement of an ordinal scale. This measurement technique is used because this technique does not require the use of categories, and the subject is measured is not limited to only two alternative answers. Score for the second assessment criterion variable was calculated by a 5-point scale: agreement/disagreement.

3.4 Research Population

The target population in this study is the Internal Auditor Indonesian aircraft company in Bandung is more competent in assessing and improving the quality of the system. Respondents are 78 (seventy-eight) respondents consisting of; 54 (fifty-four) personnel Division Administrator at PT. Dirgantara Indonesia (Persero), 15 (fifteen) personnel IA, 9 (nine) manager of GCG. Hypothesis testing was using path analysis (path analysis).

3.5 Data Collection Method

Sources of data required in this study will be obtained through:

1) The field research (field research).

Through field research is expected to obtain primary data, i.e. data directly obtained from the Internal Auditor PT. Dirgantara Indonesia (Persero) Bandung.

2) The research literature (Library research)

To supplement the primary data, it is also necessary secondary data obtained through library research.

3.6 Data Testing Method

Answers of the respondents to this question are a measure that will be tested. Validity and reliability are carried out as follows:

1. Validity (Test of validity)

Test the validity of this research carried out by factor analysis. Other test equipment used to measure the level of inter-correlation between variables and whether or not to do the factor analysis is Kaiser Meyer-Olkin Measure of Sampling Adequacy (KMO-MSA). KMO-MSA value varies from zero (0) to one (1). The desired value must be > 0.50 to do the factor analysis (Hair et al., 2006).

2. Reliability test (Test of reliability)

A questionnaire said to be reliable or reliable if the respondent's answer to the statement is consistent or stable over time. Researchers using the method of internal consistency using Cronbach's alpha. A construct or a variable is said to be reliable if the Cronbach's alpha value greater than 0.60 (Nunnally, 1967).

3.7 Data Analysis Method

The data in this study using the approach of structural equation modeling (SEM). Building a theory-based model (conceptualization model), the theory will be used as a justification tool model to be developed (Priest, 2007).

4 RESULTS AND DISCUSSION

Analysis of the distribution of respondents is presented in the form of a frequency table for each question, qualitative data analysis using descriptive analysis with frequency distribution table of each responder to determine whether the rate of value (score) variable entry assessment in accordance with the respective categories each question. While the verification analysis using multiple linear regression analysis. Respondent data collected on a sample of 58 respondents. For Command media Manual variable (X) and the Internal Auditor (Y) The Rule of Good Corporate Governance (Z).

Validity and Reliability Test

Validity test is done to test the accuracy of the data obtained from questionnaires distributed. While a questionnaire can be said to be reliable if the answers to questions are consistent. In the study was using SPSS 21.0 software tools for test data. There are results from testing the validity of Command media Manual variable (X), and The Role Internal Auditor (Y) of the rules of Good Corporate Governance (Z). Showed results above the minimum standards of validity that is ≥ 0.3 . So that data is obtained suitable as a measuring tool in this research. The level of consistency in the variable Command Manual Media (X) is 0.704, Role of Internal Auditor (Y) is 0.732, and rules of Good Corporate Governance (Z) are 0.825. The entire test results on all three variables can be said to be reliable because of the whole gain value ≥ 0.70 . A responder on the implementation of the Manual Command Media and Role of Internal Audit which is 0.03% of the respondents strongly disagree, 0.08% of the respondents do not agree, 2,57 undecided respondents, 45.19% of the respondents agreed, and 52, 13 strongly agree. The average score of the answers obtained amounted to 4.31%. The rules on corporate governance variables consist of 3 (three) points indicators: activity business process organization in accordance with the

policies, activities of business process organization in accordance with the rules of the organization, and the organization's business process activities in accordance with the action plan. Recapitulation of respondents regarding the rules of GCG, 0% stated strongly disagree, 0% of the respondents do not agree, 0.57 respondents expressed hesitation, 54.75 respondents agreed, and 44.70 states strongly agree. Thus respondents regarding GCG rated very good, it can also be seen from the average value 4,38 yang is in the interval from 4.2 to 5.

Coefficient of Determination of each Variable

The coefficient of determination is a value indicating the contribution of the influence exerted by the Manual Command Media and Role of Internal Audit of the rules of corporate governance. Simultaneous determination coefficient test results are presented in the following table:

Table 1
Coefficient of Determination

Source: Data Processing

Based on test results coefficient of determination above, shows that the value of Adjusted R Square of 0.781 or 78.1%. It shows that the Manual Command Media and Role of Internal Audit contribute influence of 78.1% against the rules of corporate governance, while the remaining 21.9% is the influence of large contributions given by other factors not examined. The coefficient of determination is a value indicating the contribution of the influence exerted by the role of Internal Audit of the Manual Command Media. Simultaneous determination coefficient test results are presented in the following table:

Source: Data Processing

Based on test results coefficient of determination above, shows that the value of Adjusted R Square of 0.741 or 74.1%. It shows that the role of the Internal Audit contributes 74.1% to the influence of Command media Manual, while the remaining 25.9% is the influence of large contributions given by other factors not examined.

Multiple Linear Regressions

Based on a table attachment coefficient analysis results, the regression model is formed is expressed as follows: The equation result is $Z = 21.763 + 0.427 X + 1.414Y$. So we can conclude that in a multiple linear regression analysis where there are rules of corporate governance variables at 21.763 influenced by variables Command Manual Media at 0,427, and the variable of 1.414 Internal Audit For the results of these calculations it can be interpreted as follows:

- If there is no X (Manual Command Media) and Y (Internal Audit) then the value of Z (rules of GCG fixed at 21 763 (constant). It has been suggested that if it is assumed for the Manual Command Media and Internal Audit, the rules of GCG will be fixed at 21.763.
- If it is assumed for Command media Manual by 1, and Internal Audit at 0 then the rules of corporate governance will be increased by: $= 21.763 + 0.427 (1) + 1.414 (0) = 21.190$.
- If it is assumed for Internal Audit by 1, and Manual

Command Media is 0 then the rules of GCG will increase by = $21.763 + 0.427(0) + 1.414(1) = 23,177$

The equation result is $Y=21,113 + 1.116X$ So we can conclude that in a multiple linear regression analysis where there are variables Command Manual Media at 21.113 influenced by variables Internal Audit for 1116. For the results of these calculations it can be interpreted as follows:

- a) If no Y (Internal Audit) then the value of X (Manual Command Media) is fixed at 21 113 (constant).
- b) If it is assumed for Internal Audit by 1, and by 0 then Manual Command Media will be increased by: = $21.113 + 1.116(1) = 21.229$.

Then the paradigm of research is the double paradigm relationship of two independent variables with the dependent variable that has variable relationship. From the description of the picture above we can conclude that in a multiple linear regression analysis the relationship between variables Manual Command Media positive significant effect on the rules of GCG at 0,427, variable Role of Internal Audit positive significant effect on the rules of GCG at 1.414 and variable Role of Internal Audit significant effect positively to the Command Manual Media at 1.136.

Correlation Analysis

The variables measured were the Command Manual Media, The Role of Internal Audit, and the rules of corporate governance. The results of measuring the relationship contained in the table below:

Table 5
Coefficient Correlations

	The Rule of GCG	Manual Command Media	Role of Internal Audit
The Rule of GCG	1.000	.743	.839
Command Manual Media	.743	1.000	.019
Role of Internal Audit	.839	.019	1.00

Source: Data Processing

The correlation coefficient between the Command Manual Media with the rules of corporate governance, $r = 0.743$, this means there is a strong relationship between the Command Manual Media with the rules of corporate governance. If interpreted in Sugiyono (2013: 214), the closeness of the Command Manual Media correlation with rules of good corporate governance are strong due to range between 0.999 and 0.70 to the positive direction means if the Command Manual Media increases, the rules of good corporate governance will also increase. The correlation coefficient between the role of Internal Audit with the rules of corporate governance, $r = 0.839$, this means there is a very strong relationship between the role of Internal Audit with the rules of GCG as ranging between 0.80 up to 0,999, and the positive direction means if Role of Internal audit increases, the rules of good corporate governance will also increase.

Table
Coefficient Correlations

	The Rule of GCG	Role of Internal Audit
Role of Internal Audit	.825	1.000

Source: Data Processing

The correlation coefficient between the role of Internal Audit with the Command Manual Media, $r = 0.825$, this means there is a very strong relationship between the role of the Internal Auditor with the Command Manual Media. If interpreted in Sugiyono (2013: 214) then the close correlation Role of Internal Audit in the Command Manual Media is very powerful because it ranges from 0.80 up to 0,999, and the positive direction means if the Internal Auditor's role increases, the Command Manual Media will also increase.

Hypothesis Testing

Partial Hypothesis Testing

To determine the partial hypothesis can be formulated as follows:

- Ho: $\rho = 0$, no partial effect between the Command Manual Media and Role of Internal Audit of the rules of corporate governance.
- H1: $\rho \neq 0$, no partial effect between the Command Manual Media and Role of Internal Audit of the rules of corporate governance.

In hypothesis testing using a t-test, significance level used 5%. The formula is as follows: (Natsir, 2005: 460)

$$t = \frac{b}{sb}$$

Information:

b = regression coefficient

sb = Standard error

t = t count that further consultation with t table

After the test is done, the results of calculations for each hypothesis (t), compared with t table. For a 5% error two-tailed test and $df = n - 2$ or $30 - 2 = 28$, the obtained table = 2,04 dengan the following conditions:

- Reject Ho if sig. $t \leq 0.05$
- Accept Ho if sig. $t \geq 0.05$

- To test the hypothesis of the influence of the Manual Command Media with rules of GCG obtained $t = 2.810 > t$ table = 2.04, then Ho is rejected, meaning that there is influence between and Role of Internal Audit with the rules of corporate governance.

- To test the hypothesis of the influence of the role of Internal Audit of the rules of GCG obtained $t = 3,057 > t$ table = 2.04, then Ho is rejected, meaning that there is influence between the role of Internal Audit with rules of corporate governance.

Simultaneous Hypothesis Testing

The hypothesis is a temporary answer that is to be tested and verified. To determine the simultaneous hypothesis can be formulated as follows:

- a. Ho: $\rho = 0$ (no influence between the Manual Command Media, The Role of Internal Audit of the rules of GCG).
- b. H1: $\rho \neq 0$, (there is influence between the Command Manual Media and Role of Internal Audit, against the rules of GCG).

With the provision is if: significance $< \alpha$, then Ho is rejected and H1 accepted, and if the significance $> \alpha$, then Ho is rejected

and H1 accepted. In addition, by comparing F count with F table wherein: if F count > F table, then H0 is rejected and H1 accepted, if F count < F table, then H0 is rejected and H1 accepted. Results of the calculations in Table ANOVA, demonstrating the value of F with DF1 and DF2 = 3 = 26 is = 14,526 with sig = 0,000. Testing by comparing sig = 0,000 \square = 5% (0.05), then H0 is rejected. When testing by comparing the F count = 14,526 > F table = 2.98 with DF1 = 3, and DF2 = 26 at α = 5%, then H0 rejected. Therefore, it can be concluded from this test that together (simultaneously) there are significant among the variables the Command Manual Media and Role of Internal Audit of the rules of corporate governance.

4. DISCUSSION

Based on the research that has been conducted by researchers, showed that the rules of good corporate governance has been said, it can be demonstrated that the results of responses of respondents regarding the rules of GCG showed that the average number of actual score obtained is 4.26% which are in line continuum from 4.2 to 5 so that qualifies as a "Very Good". Based on the results of the regression analysis, regression model obtained $Z = 21.763 + 0.427 X + 1,414Y$ which indicates that the Manual Command Media, The role of internal auditor positive effect on the rules of corporate governance. The correlation coefficient is 0.743 indicates that the Manual Command Media has a very strong relationship with the rules of corporate governance. If interpreted so tightly Command media Manual correlation with the rules of corporate governance are very strong and positive direction. This means that if the Manual Command Media increases, the rules of good corporate governance will also increase. The results of the correlation coefficient of 0.839 indicated that the role of the Internal Auditor has a very strong relationship with the rules of corporate governance. The results of the correlation coefficient of 0.825 indicated that the role of the Internal Auditor has a very strong relationship with the Manual Command Media. If interpreted the role of Internal Auditor of close correlation with the rules of corporate governance are very strong and positive direction. This means that if the Internal Auditor's role increases, the Manual Command Media will also increase. The strong association of these three variables showed that the Manual Command Media, The Role of Internal Audit an important factor for companies to generate rules of GCG very good so that the goal of the company can be reached. Analysis of the coefficient of determination used to determine the results of the percentage contribution of a given variable Manual Command Media, The Role of the Internal Auditor of the rules of GCG simultaneously obtained yield was 0.792 and mean that the Manual Command Media, The Role of the Internal Auditor with the rules of corporate governance has a great relationship strong. While partially obtained results for the variable Command Manual Media by 23.62%. The role of Internal Auditor of 31.54% against the rules of corporate governance and the role of the Internal Auditor on the Role of Internal Auditor is 37.29%. The results of the partial test (t-test) both variables obtained value $t = 2,810 > t \text{ table} = 2,04$ for Command media Manual variable, the value $t = 3,057 > t \text{ table} = 2,04$ for variable Role of Internal Auditor. Based on these results it can be stated that H0 rejected and H1 accepted, meaning that there is significant influence from the Manual Command Media, The Role of the Internal Auditor of the rules

of corporate governance. The test results simultaneously (F-test) showed the calculated value of $F = 14,526 > F \text{ table} = 2.98$ so that H0 rejected and H1 accepted, meaning that a significant difference between the Manual Command Media, The Role of the Internal Auditor of the rules of corporate governance, and the role of the Internal auditor simultaneously to the Manual Command Media. Based on the results of t-test and the F-test, the hypothesis that the authors previously proposed that "There is a significant influence between Manual Command Media, The Role of Internal Auditor was acceptable.

5 CONCLUSION AND SUGGESTIONS

Basically, management and implementation of the Manual Command Media has met organizational units and seeks to implement the provisions of the implementation of the established company. However, adherence to the implementation of the Manual Command cannot be fully on the run, this is still not maximal awareness and a common understanding among all management and staff in implementing the Manual Command Media, it is very important for the smooth running operations of the company in achieving Norms Good Corporate Governance (GCG).

The suggestion that may be considered is:

1. Keep their mutual communication continuously, enacted in order to "continuous improvement" between preparers and users/implementers Command media User Manual
2. Keep the process of socialization/refresh periodically, especially to implementing the Command media Manual applicable.

REFERENCES

- [1] Attachment of Regulation of the Minister of Administrative Reform and State Bureaucratic Reform Number 35 The year 2012 on Guidelines for Formulating Standard Operational Procedures of Government Administration.
- [2] Command Media Publication Management System implemented by PT. Dirgantara Indonesia (Persero) 00-PTD-016A, Subject Command Media System and Administrative Writing Service.
- [3] Harrell, A., Taylor, M. &Chewning, E. (1989). An examination of management's ability to bias the professional objectivity of internal auditors, *Accounting, Organization and Society*, Vol. 14, No.3, pp. 259-269
- [4] Hair, J.F., W.C. Black, B.J. Babin, R.E. Anderson, R.L.Tatham, (2006). *Multivariate Data Analysis*, 6th ed., New Jersey: Prentice Hall
- [5] Ilkha, Firman, (2013). Pray, work, and relax, in I am Content Writer at PT Zahirlnternasional Follow me @imanigo, accessed on 28 October 2013
- [6] Internal Control Unit Guidance of PT. Dirgantara Indonesia (Persero) Part 72; Number: 72-KP-001, April 27, 1997
- [7] Imam, Ghozali, (2007). *Aplikasi Analisis Multivariate Dengan Program SPSS*. BP-Universitas Diponegoro, Semarang.

- [8] Nunnally, J. (1967). Psychometric Methods. New York: McGraw-Hill.
- [9] Prof.Dr.Sugiyono, (2013) MetodePenelitianKuantitatif, Kualitatifdan R&D, Cetakan Ke-19, PenerbitAlfabeta, CV. Bandung.