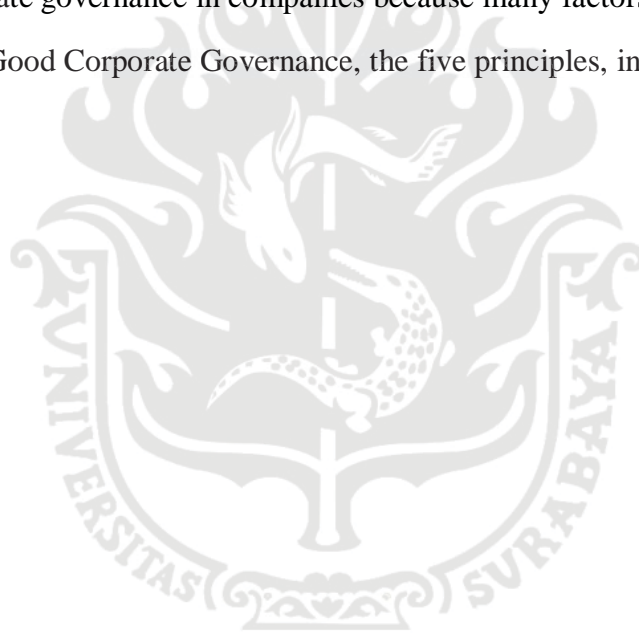


## ABSTRACT

Implementation of the Five Principles of Good Corporate Governance is an application of the principles governing the system, manage and supervise the process control efforts to increase the value of shares as well as a form of concern to stakeholders, employees, creditors and the public. Good Corporate Governance can be a key to success for growing and profitable company in the long term as well as winning the global business competition. Both the poor Good Corporate Governance has been linked with the implementation of internal control at the company. Internal controls are used to control the level of effectiveness of the company's performance and be an evaluation tool in the future so that the company's performance is getting better. According to practitioners and economists, the higher the level of fairness of audit opinion and internal control, the stronger the application of the principles of Good Corporate Governance. It is necessary to penilitian further to find out how the application of the principles of good cooperate governance in companies because many factors influence

Keywords: Good Corporate Governance, the five principles, internal control



## INTISARI

Penerapan lima prinsip *Good Corporate Governance* adalah suatu penerapan prinsip-prinsip sistem yang mengatur, mengelola dan mengawasi proses pengendalian usaha untuk menaikkan nilai saham sekaligus sebagai bentuk perhatian kepada stakeholder, karyawan, kreditor dan masyarakat. *Good Corporate Governance* dapat menjadi salah satu kunci sukses perusahaan untuk tumbuh dan menguntungkan dalam jangka panjang serta memenangkan persaingan bisnis global. Baik buruknya *Good Corporate Governance* memiliki keterkaitan dengan pelaksanaan pengendalian intern pada perusahaan. Pengendalian intern digunakan untuk mengontrol tingkat keefektifitasan kinerja perusahaan dan menjadi alat evaluasi agar dimasa mendatang kinerja perusahaan semakin baik. Menurut praktisi dan pakar ekonomi, semakin tinggi tingkat kewajaran opini audit dan pengendalian internal maka semakin kuat penerapan prinsip-prinsip *Good Corporate Governance*. Maka perlu dilakukan penelitian lebih lanjut untuk mengetahui bagaimana penerapan prinsip-prinsip good cooperate governance pada perusahaan karena banyak faktor yang mempengaruhi

Kata kunci : *Good Corporate Governance*, lima prinsip, Pengendalian intern

