

The Influence of Internal Control and GCG Implementation on Managerial Performance at PT Union Confectionery

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ABSTRACT

This research is conducted to evaluate the influence of internal control on managerial performance at PT Union Confectionery, to examine the impact of Good Corporate Governance (GCG) implementation on managerial performance, and to analyze the combined effect of both variables on managerial performance. The study adopts a quantitative approach, utilizing numerical data. Primary data were collected through questionnaires distributed to employees of PT Union Confectionery. The population comprises all employees of the company, with a sample of 62 respondents. The analytical techniques applied include validity and reliability testing, multiple linear regression analysis, classical assumption testing, partial hypothesis testing (t_{test}), simultaneous significance testing (F_{test}), and the coefficient of determination (R^2) test. The regression model derived from the analysis is expressed as:
Managerial Performance = 10.975 + 0.601 (Internal Control) + 0.148 (GCG Implementation) + e. The t_{test} results indicate that Internal Control has a significant positive effect on managerial performance, with a t_{value} of 3.231 exceeding the t_{table} value of 1.671. Likewise, GCG Implementation demonstrates a positive and significant effect, with a t_{value} of 1.826 greater than the t_{table} value of 1.671. Furthermore, the F_{test} shows that the calculated F_{value} of 28.484 is higher than the F_{table} value of 3.15, confirming that Internal Control and GCG Implementation jointly influence Managerial Performance. The coefficient of determination (R^2) reveals that 49.1% of the variance in managerial performance is explained by these two variables, while the remaining 50.9% is attributed to other factors beyond the scope of this study.

Keywords: Internal Control, GCG Implementation, Managerial Performance

INTRODUCTION

PT Union Confectionery, a candy manufacturing company, faces operational and managerial challenges to maintain competitiveness and business sustainability amidst increasingly fierce competition in the food industry. Competition comes not only from domestic companies but also from imported products offering new variations and innovations. Therefore, an effective management system is necessary to ensure the company maintains product quality, operational efficiency, and consumer trust.

In this context, the role of systems within the company is crucial in supporting smooth business processes and managerial decision-making. Internal control at PT Union Confectionery encompasses not only manual procedures but also integrated systems, such as the Accounting Information System, quality

management system, and other operational control systems designed to monitor and control all business and financial activities. With an automated, structured, and well-documented internal control system, the risk of recording errors, resource waste, and fraud can be minimized. This, of course, will impact the effectiveness of supervision, the efficiency of resource use, and the accuracy of information received by management. The availability of accurate, relevant, and timely data is a critical factor influencing the quality of managerial decisions. With a sound internal control system, PT Union Confectionery's management can develop more targeted strategies, conduct objective performance evaluations, and design continuous improvement measures. This will ultimately contribute to the achievement of the company's goals, both in the short and long term.

Furthermore, the implementation of Good Corporate Governance (GCG) is also an absolute necessity in modern corporate management. GCG principles, such as transparency, accountability, responsibility, independence, and fairness, serve as guidelines for establishing good and ethical governance. The existence of an adequate system will significantly support GCG implementation, for example through transparent reporting, reliable audit processes, and clear internal controls. The implementation of GCG not only helps the company comply with regulations but also enhances the reputation and trust of stakeholders, including consumers, investors, and business partners. The synergy between internal control and GCG implementation, supported by reliable information systems and management systems, is a key factor in strengthening PT Union Confectionery's managerial performance. This system enables more effective cross-departmental coordination, more integrated business processes, and swift and accurate decision-making based on valid data. This allows the company to be more adaptive to market dynamics, enhance its competitive advantage, and maintain business sustainability. Therefore, it is important to examine in more depth the impact of internal control and GCG implementation on managerial performance, supported by an integrated system at PT Union Confectionery. This study is expected to provide a clearer picture of the extent to which internal control systems and good corporate governance practices can improve management quality, and how both contribute to the company's long-term success.

LITERATURE REVIEW

Internal Control

According to Budiman Nindy Vannesya et al., 2020, internal control is an integral and inseparable part of company management activities, where the company's operations occur. Good control will ensure management that existing decisions, policies, and directives are implemented properly. Furthermore, the implementation of a sound internal control system can enable a company to achieve maximum profit. The control environment refers to the collection of principles, procedures, and organizational frameworks that form the foundation for applying internal control across the company. The indicators of internal control consist of:

1. Risk assessment. The purpose of risk assessment is to form the basis for determining how risks will be managed. Risk assessment requires management to consider the impact of possible changes in the internal and external environment in taking action to manage those impacts.
2. Control activities are actions (generally described in policies, procedures, and standards) that help management minimize risks to ensure the achievement of

objectives. Control activities can be preventive and detective and can be carried out at all levels of the organization.

3. Information and communication. Information is obtained or generated by management from internal and external sources to support internal control components. Communications based on internal and external sources are used to disseminate important information within and outside the organization, as needed to respond to and support organizational objectives.
4. Monitoring activities is a periodic or ongoing evaluation to ensure that each of the 5 components of internal control, including controls that influence the principles in each component, are functioning.

Implementation of Good Corporate Governance

According to BUMN (2017), corporate governance refers to the processes and structures applied by state-owned enterprises (SOEs) to improve business performance and accountability, with the aim of creating long-term shareholder value while also taking into account the interests of other stakeholders, in line with applicable laws, regulations, and ethical principles. From these definitions, it can be inferred that corporate governance is a system that governs the relationships among stakeholders in order to achieve organizational objectives. It is designed to minimize errors and conflicts within these relationships. Furthermore, Fauziah Sifa (2019) outlines several indicators of good corporate governance, which include:

1. Participation refers to the active involvement of the community in decision-making processes, either directly or through legitimate representatives. It ensures that policies align with public needs and increases a sense of ownership over the outcomes.
2. Rule of Law means that all parties (government, private sector, and society) must comply with the laws in force. Laws must be enforced fairly, without discrimination, and free from corruption. This principle ensures legal certainty and protection of citizens' rights.
3. Transparency means that information regarding policies, budgets, and government processes is easily accessible to the public. The government must provide accurate, truthful, and open information. The aim is to prevent abuse of power and build public trust.
4. Responsif (Responsiveness) refers to the government's ability to respond quickly and appropriately to the needs, complaints, and aspirations of the public. Public institutions should deliver satisfactory services and be proactive in solving problems.
5. Consensus Orientation is the government's ability to mediate diverse interests within society to reach common agreements. The government acts as a mediator to build long-term agreements for the public good.
6. Equity and Equality this principle emphasizes that all citizens must have equal opportunities to receive public services. There should be no discrimination based on social status, economy, gender, or other factors. Fairness in the distribution of benefits is a key focus.
7. Effectiveness and Efficiency. Effectiveness means achieving the set objectives with optimal results. Efficiency refers to the use of resources (budget, time, manpower) in a cost-effective and appropriate manner. A good governance system must produce quality outputs with minimal resources.
8. Accountability is the obligation of public officials to take responsibility for their policies, actions, and performance results to the public. They must be able to explain their decisions and be open to evaluation and criticism.

9. Strategic Vision refers to the government's ability to have a long-term perspective on development while understanding the current and future needs of society. Policies must be formulated based on thoughtful and sustainable planning.

Managerial Performance

Azhari Maulana et al. (2020) define managerial performance as the outcomes accomplished by managers in achieving the organization's goals, objectives, vision, and mission through the execution of management functions such as planning, investigation, coordination, evaluation, supervision, staffing, negotiation, and representation. Meanwhile, according to Fitriasuri (2021), the indicators of managerial performance consist of:

1. Planning
2. Organizing
3. Directing
4. Supervision

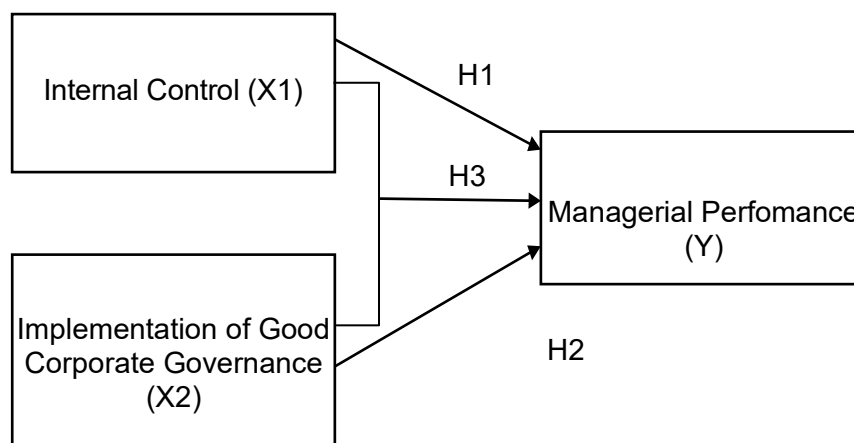


Figure1. Framework

The proposed hypotheses of this research are as follows:

- H₁ : Internal Control (X₁) has a significant influence on Managerial Performance (Y) at PT. Union Confectionery.
- H₂ : The application of Good Corporate Governance (X₂) has a significant impact on Managerial Performance (Y) at PT. Union Confectionery.
- H₃ : Internal Control (X₁) together with the application of Good Corporate Governance (X₂) has produce a significant effect on Managerial Performance (Y) at PT. Union Confectionery.

RESEARCH METHOD

This research was conducted at PT Union Confectionery, located at Jl. Pulau Sumatera No. 7, M A B A R, Medan Deli District, Medan City, North Sumatra 20242. The research applied a quantitative approach, relying on numerical data and statistical analysis using SPSS. Primary data were obtained through questionnaires distributed to respondents. The research period ran from June 1 to September 30, 2025. The study involved a population and sample of 60 participants.

According to Sugiyono (2022), a population refers to a collective unit consisting of objects or subjects that share specific characteristics, defined by the researcher to be examined and from which conclusions are drawn. A sample, on the other hand, represents a portion of the population that possesses particular traits. In this research, the sampling technique employed was Saturated Sampling.

RESULTS

Validity Test

According to Ghozali (2021), a validity test is used to measure the validity of a questionnaire. This study used Pearson's Product Moment test. The test used a two-tailed test with a significance level of 0.05. Significance testing was performed by comparing the calculated r with the table r . If the calculated r is greater than the table r , the questionnaire item is considered valid.

Table 1. Validity Test

Variable		R_{count}	R_{table}	Criteria
Internal Control	X1.1	0.427	0.2500	$R_{count} > R_{table}$
	X1.2	0.488	0.2500	$R_{count} > R_{table}$
	X1.3	0.800	0.2500	$R_{count} > R_{table}$
	X1.4	0.742	0.2500	$R_{count} > R_{table}$
	X1.5	0.841	0.2500	$R_{count} > R_{table}$
	X1.6	0.774	0.2500	$R_{count} > R_{table}$
	X1.7	0.706	0.2500	$R_{count} > R_{table}$
	X1.8	0.698	0.2500	$R_{count} > R_{table}$
Implementation of Good Corporate Governance	X2.1	0.623	0.2500	$R_{count} > R_{table}$
	X2.2	0.528	0.2500	$R_{count} > R_{table}$
	X2.3	0.747	0.2500	$R_{count} > R_{table}$
	X2.4	0.698	0.2500	$R_{count} > R_{table}$
	X2.5	0.716	0.2500	$R_{count} > R_{table}$
	X2.6	0.719	0.2500	$R_{count} > R_{table}$
	X2.7	0.493	0.2500	$R_{count} > R_{table}$

	X2.8	0.464	0.2500	$R_{count} > R_{table}$
	X2.9	0.538	0.2500	$R_{count} > R_{table}$
	X2.10	0.419	0.2500	$R_{count} > R_{table}$
	X2.11	0.655	0.2500	$R_{count} > R_{table}$
	X2.12	0.515	0.2500	$R_{count} > R_{table}$
	X2.13	0.629	0.2500	$R_{count} > R_{table}$
	X2.14	0.528	0.2500	$R_{count} > R_{table}$
	X2.15	0.447	0.2500	$R_{count} > R_{table}$
	X2.16	0.399	0.2500	$R_{count} > R_{table}$
	X2.17	0.623	0.2500	$R_{count} > R_{table}$
	X2.18	0.623	0.2500	$R_{count} > R_{table}$
Managerial Perfomance	Y1	0.599	0.2500	$R_{count} > R_{table}$
	Y2	0.472	0.2500	$R_{count} > R_{table}$
	Y3	0.606	0.2500	$R_{count} > R_{table}$
	Y4	0.718	0.2500	$R_{count} > R_{table}$
	Y5	0.725	0.2500	$R_{count} > R_{table}$
	Y6	0.823	0.2500	$R_{count} > R_{table}$
	Y7	0.709	0.2500	$R_{count} > R_{table}$
	Y8	0.666	0.2500	$R_{count} > R_{table}$
	Y9	0.364	0.2500	$R_{count} > R_{table}$
	Y10	0.364	0.2500	$R_{count} > R_{table}$

The validity test results for variable (X^1) Internal Control reveal that all calculated R values are higher than the R table value of 0.2500. Hence, the 8 questionnaire items under variable X^1 are deemed valid. For variable (X^2) Good Corporate

Governance (GCG) Implementation, the findings also show that each calculated R value surpasses the R table value of 0.2500, indicating that all 18 questionnaire items for variable X^2 are valid. Likewise, the validity test for variable (Y) Managerial Performance demonstrates that every calculated R value is greater than the R table value of 0.2500, confirming that all 10 questionnaire items for variable Y are valid.

Reliability Testing

According to Ghazali (2021), reliability is a tool for measuring a questionnaire, which is an indicator of a variable or construct. In this study, the authors used the Cronbach's alpha (α) statistical test to test the reliability of each instrument. An instrument is considered reliable if its Cronbach's alpha value is >0.6 .

Table 2. Reliability Test

Variable	Cronbach's Alpha Grades	Reliability Value	Criteria	Conclusion
Internal Control	0.770	0.600	Cronbach's Alpha Grades $>$ Reliability Value	Reliable
Implementation of Good Corporate Governance	0.747	0.600	Cronbach's Alpha Grades $>$ Reliability Value	Reliable
Managerial Performance	0.749	0.600	Cronbach's Alpha Grades $>$ Reliability Value	Reliable

The reliability test results show that the Cronbach's Alpha value for variable (X^1) Internal Control is 0.770, for variable (X^2) GCG Implementation is 0.747, and for variable (Y) Managerial Performance is 0.749, all of which exceed the threshold of 0.600. Therefore, it can be concluded that the research instruments for variables X^1 , X_2 , and Y fall into the category of acceptable reliability.

Classical Assumption Test

Normality Test

According to Ghazali (2021), the normality test aims to determine whether the confounding variables or residuals in a regression model have a normal distribution. If this assumption is violated, the statistical test becomes invalid for small sample sizes.

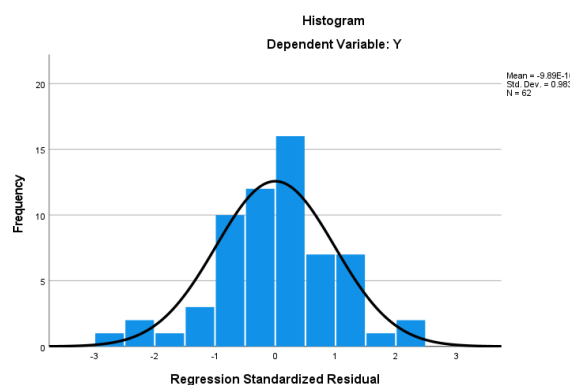


Figure 2. Histogram Graph

Based on Figure 2, the histogram graph shows that the real data form a symmetrical curve that does not deviate to the left or right. Therefore, the data can be said to be normally distributed.

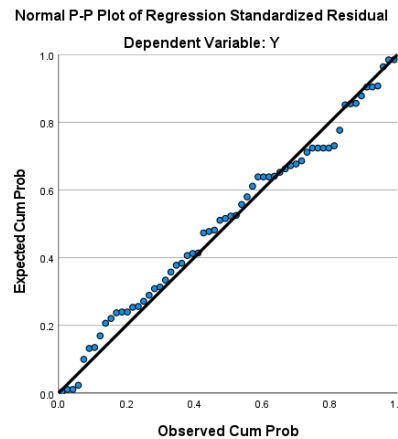


Figure 3. Normal Probability Plot of Regression

Figure 3. Referring to Figure 3, the Normal Probability Plot shows that the data points are positioned near the diagonal line and follow its path, indicating that the data follow a normal distribution.

Tabel 3. One Kolmogorov-Smirnov Test

Unstandardized Residual	
N	62
Asymp Sig (2-tailed)	0.200

The One-Sample Kolmogorov-Smirnov test produced a significance value of 0.200, which exceeds the threshold of 0.05. Thus, it can be concluded that the data meet the assumption of normal distribution.

Heteroscedasticity Test

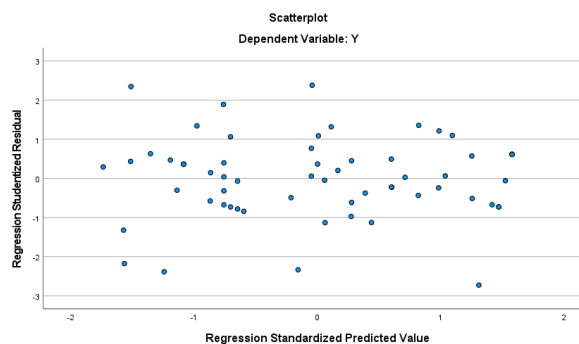


Figure 4. Heteroscedasticity Test

Figure 4. The Scatterplot results show that the points are dispersed randomly without displaying a distinct pattern, with the data distributed both above and below the zero value on the Y-axis. This suggests the absence of heteroscedasticity.

Multicollinearity Test

According to (Ghozali, 2021), this test is conducted to determine whether the regression model detects a correlation between independent variables. A good model should have no correlation between independent variables.

Table 4. Multicollinearity Test Results

Model		Collinearity statistics	
		Tolerance	VIF
1	(Constant)		
	Internal Control	0.402	2.488
	Implementation of Good Corporate Governance	0.402	2.488

a. Dependent Variable: Managerial_Performance

Table 4 shows that the correlation values for the Internal Control and GCG Implementation variables have a tolerance of 0.402, which is greater than 0.1, and a VIF of 2.488, which is below 10. Therefore, it can be concluded that these variables do not exhibit multicollinearity.

Multiple Linear Regression Analysis

The multiple linear regression analysis produces the following equation:

$$\text{Managerial Performance} = 10.975 + 0.601 \text{ Internal Control} + 0.148 \text{ GCG Implementation} + e$$

The analysis results show that Managerial Performance has a value of 10.975. If the values of the Internal Control (X_1) and GCG Implementation (X_2) variables are equal to 0, it can be concluded that Managerial Performance is at a constant value of 10.975. Internal Control has a value of 0.601, indicating that for every 1-unit increase in Internal Control (X_1), Managerial Performance will increase by 0.601. GCG Implementation has a value of 0.148, indicating that for every 1-unit increase in GCG Implementation (X_2), Managerial Performance will increase by 0.148.

Hypothesis Test Partial Significance Test (t-Test)

According to Prof. Dr. Sugiyono (2022), the t-test or partial test is a test used to determine whether the independent variable has a significant partial effect or not on the dependent variable.

Table 5. t-Test Results

Coefficients ^a								
Model		Unstandardize d Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	10.975	4.387		2.502	.015		
	Internal Control	.601	.186	.473	3.231	.002	.402	2.488
	Implementation of Good Corporate Governance	.148	.081	.267	1.826	.073	.402	2.488

a. Dependent Variable: Managerial_Performance

The multicollinearity test results show that the VIF value for Internal Control (X_1) and GCG Implementation (X_2) is 2.488, which is below 10. This indicates that the independent variables X_1 and X_2 do not exhibit multicollinearity. The analysis further demonstrates that for Internal Control (X_1), the calculated t-value (3.231) is greater than the t-table value (1.671), with a significance level of 0.002, which is less than 0.05. Therefore, it can be concluded that Internal Control has a significant positive partial effect on Managerial Performance, thus supporting H_1 . Similarly, for GCG Implementation (X_2), the calculated t-value (1.826) also exceeds the t-table value (1.671), with a significance level of 0.073, which is below 0.05. This indicates that GCG Implementation exerts a significant positive partial influence on Managerial Performance, thereby confirming H_2 .

Simultaneous Significance Test (F-Test)

According to Sugiyono (2019), this test is used to determine whether the two independent variables simultaneously or together have a significant influence on the dependent variable.

Table 6. F Test Results

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	460.751	2	230.376	28.484	<.001 ^b
Residual	477.184	59	8.088		
Total	937.935	61			
a. Dependent Variable: Managerial_Performance					
b. Predictors: (Constant), Internal_Control, Implementation_of_Good_Corporate_Governance					

Source of Processed Data 2025

Based on the table above, because the F count value is $28.484 > F$ table 3.15, with a significance of $0.001 < 0.05$, it can be concluded that Internal Control and GCG Implementation simultaneously influence Managerial Performance, thus H_3 is accepted.

Coefficient of Determination (R^2) Test

According to Sugiyono (2019), this test is used to determine the extent of the influence of the independent variable on the dependent variable partially.

Table 7. Coefficient of Determination (R^2) Test

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.701 ^a	.491	.474	2.844
a. Predictors: (Constant), Implementation of Good Corporate Governance, Internal Control				
b. Dependent Variable: Managerial_Performance				

Source of Processed Data 2025

The R-square determination value in measuring the dependent variable is 0.491. This test result indicates that 49.1% of Managerial Performance is influenced by Internal Control and GCG Implementation variables, while the remaining 50.9% is influenced by other variables not examined in this study.

Discussion

The Effect of Internal Control on Managerial Performance at PT. Union Confectionery

The Internal Control variable shows a regression coefficient of 0.601 with a calculated t-value of 3.231, which is greater than the t-table value of 1.671, and a significance level of 0.002, below 0.05. This indicates that Internal Control has a significant partial positive impact on Managerial Performance at PT. Union Confectionery. Effective internal control plays a crucial role in enhancing operational efficiency and strengthening overall company performance. This conclusion is consistent with the results of earlier research by Budiman Nindy Vannesya et al., 2020

The Effect of GCG Implementation on Managerial Performance at PT. Union Confectionery

The GCG Implementation variable has a regression coefficient of 0.148 with a calculated t-value of 1.826, which is higher than the t-table value of 1.671, and a significance level of 0.073, which is below 0.05. This result suggests that GCG Implementation exerts a significant partial positive influence on Managerial Performance at PT. Union Confectionery. The implementation of GCG is a crucial factor in improving the quality of corporate management. GCG is seen as a guideline that ensures transparency, accountability, responsibility, independence, and fairness in a company's business processes. This conclusion is consistent with the results of earlier research by BUMN (2017).

The Effect of Internal Control and GCG Implementation on Managerial Performance at PT Union Confectionery

The analysis shows that the Internal Control and GCG Implementation variables have a calculated F-value of 28.484, which is greater than the F-table value of 3.15. This result indicates that both variables jointly exert a significant positive influence on Managerial Performance at PT. Union Confectionery. In addition, the coefficient of determination (R^2) test produced an R-square value of 0.491 for the dependent variable (Managerial Performance), meaning that 49.1% of Managerial Performance is explained by Internal Control and GCG Implementation, while the remaining 50.9% is affected by other factors not included in this study. Managerial performance is greatly influenced by the supporting factors surrounding it, including internal control systems, organizational culture, GCG, and other related elements. This conclusion is consistent with the results of earlier research by Azhari Maulana et al. (2020)

Conclusion

Based on the results of data analysis conducted using SPSS, it can be concluded that the three variables studied, namely Internal Control, GCG Implementation, and the combination of both, have a significant effect on Managerial performance at PT. Union Confectionery. The influence of Internal Control has been proven to have a positive impact on Managerial performance, where a reliable system allows for more effective supervision, minimizes the risk of errors and fraud, and provides

accurate data for management in making decisions. The implementation of GCG also makes a significant contribution, so that the company is able to create more effective, efficient, and sustainable management. With the coordination between internal control, GCG implementation, and system support, the company can increase transparency, accountability, and the effectiveness of operational management. This ultimately contributes positively to improving the managerial performance of PT Union Confectionery.

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