

ABSTRACT

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Internal Audit and Company Performance Analysis on PT. Garuda Indonesia Tbk
Stock Prices

This study aims to determine the effect of internal audit variables and the performance of the company to the stock price. Methods in this study is descriptive qualitative, the type of research conducted is explanatory research, This research analyze and compare between one variable consisting each – sub variable with other variables. Internal Audit Variabel is measured through GCG Component measurement is Board of Commissioners and Board of Directors. Company Performance variable is measured through components contained in the financial statements of current assets, non-current assets, short-term debt, long-term debt, comprehensive profit(loss), operating income, operating expenses and other components. Test result obtained that the internal audit has a negative effect against the stock price, the performance of the company with several sub variables is inversely proportional to and affect the stock price.

Keywords : Internal Audit, GCG, Company Performance, Board of Directors,
Board of Commissioners