

**Peran Audit Dalam Pengendalian Internal Serta Pengungkapan Kerugian Material
Untuk Good Corporate Governance**

by

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ABSTRACT

The aim of this study is 1) To determine the influence of the competence of internal auditors on the disclosure of material losses Regional Development Bank (BPD) Bali, 2) To determine the influence of the objectivity of the internal auditors on the disclosure of material losses Regional Development Bank (BPD) Bali, 3) To determine the effect investment SDM on internal auditors to the disclosure of material losses Regional Development Bank (BPD) Bali, 4) To determine the effect Disclosure Losses Material for GCG (GCG) Regional Development Bank (BPD) Bali, 5) To determine the effect of Competence for GCG (Good Corporate Governance) Regional Development Bank (BPD) Bali, 6) To determine the influence of objectivity to the GCG (GCG) Regional Development Bank (BPD) Bali, 7) To determine the influence of HRD investment to GCG (GCG) Regional Development Bank (BPD) Bali.

The study found the effect of variable competence on the disclosure of material losses are significant, 2) Effect of variable objectivity on the disclosure of material losses are significant, 3) Effect of investment variables HR on the disclosure of material losses are significant, 4) Effect of variable competence against the interest of good corporate governance is a significant , 5) Effect of variable objectivity towards good corporate governance are significant, 6) Effect of variable human resource investment to good corporate governance are significant, 7) Effect of variable the influence of HRD investment is significant.

Keywords: competence, objectivity, HR investments, the disclosure of material losses, and good corporate governance

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