

ABSTRAK

**ANALISIS PERSEPSI KARYAWAN TERHADAP PERAN AUDITOR
INTERNAL**

Studi Kasus di h-Boutique Hotel Yogyakarta

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2018

Penelitian ini bertujuan untuk mengetahui persepsi karyawan terhadap peran Auditor Internal. Peran Auditor Internal dibagi menjadi 3 yaitu peran Auditor Internal sebagai pengawas (*watchdog*), sebagai konsultan dan sebagai katalisator. Penelitian dilakukan di h-Boutique Hotel Yogyakarta.

Jenis penelitian ini merupakan studi kasus. Teknik pengumpulan data dengan menyebarkan kuesioner. Teknik analisis data yang digunakan dalam menjawab rumusan masalah yaitu statistik deskriptif dengan melihat nilai rata-rata per item untuk setiap peran Auditor Internal.

Hasil analisis data menunjukkan bahwa peran Auditor Internal yang paling dominan menurut persepsi karyawan h-Boutique Hotel Yogyakarta dan mendapat ranking I yaitu peran Auditor Internal sebagai katalisator. Peran Auditor Internal sebagai pengawas (*watchdog*) mendapat ranking II. Peran Auditor Internal sebagai konsultan mendapat ranking III.

Kata Kunci: Peran Auditor Internal, Pengawas (*watchdog*), Konsultan, dan Katalisator

ABSTRACK

**THE ANALYSIS OF EMPLOYEE'S PERCEPTION TOWARDS INTERNAL
AUDITOR ROLES**

Case Study at h-Boutique Hotel Yogyakarta

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This study aims to understand the employee's perceptions toward the role of Internal Auditors. The role of the Internal Auditor is divided into 3; the role as a watchdog, as a consultant and as a catalyst. The study was conducted at h-Boutique Hotel Yogyakarta.

This research is a case study with survey. The data was collected by distributing questionnaires. The data analysis technique used to answering problem formulation is descriptive statistic by looking at the average value per item for each role of internal Auditor.

The results of data analysis indicate that the most dominant role of Internal Auditor, according to the h-Boutique Hotel Yogyakarta's employee perception at the first rank, is the role of the Internal Auditor as a catalyst. The role of the Internal Auditor as watchdog at the second rank. The role of the Internal Auditor as a consultant at the third rank.

Keywords: Internal Auditor Role, Watchdog, Consultant, and Catalyst