

**ABSTRAK**

**PERAN AUDITOR INTERNAL DALAM *GOOD CORPORATE GOVERNANCE***

(Studi Kasus di PT Bram Bintang Timur)

Tesalonika Nikita Putri Mengko

NIM : 182114023

Universitas Sanata Dharma Yogyakarta

2022

Penelitian ini bertujuan untuk mengetahui (1) apakah *Good Corporate Governance* di PT Bram Bintang Timur sudah diterapkan. (2) Apa peran auditor internal dalam *Good Corporate Governance*. Jenis penelitian ini adalah studi kasus di PT Bram Bintang Timur.

Metode penelitian yang digunakan adalah metode kualitatif. Pengumpulan data dilakukan menggunakan teknik wawancara, *Checklist*, dan observasi secara langsung di PT Bram Bintang Timur. Kemudian data dianalisis dengan reduksi data, penyajian data, analisis data, dan penarikan kesimpulan.

Berdasarkan hasil penelitian yang dilakukan oleh penulis menunjukkan bahwa: (1) *Good Corporate Governance* di PT Bram Bintang Timur sebagian besar sudah diterapkan. (2) auditor internal berperan sebagai pengawas, konsultan, dan katalisator dalam *Good Corporate Governance*.

**Kata kunci:** Auditor Internal, *Good Corporate Governance*

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*This study aims to determine (1) whether Good Corporate Governance at PT Bram Bintang Timur has been implemented. (2) What is the role of internal auditors in Good Corporate Governance. This type of research is a case study at PT Bram Bintang Timur.*

*The research method used is a qualitative method. Data collection was carried out using interview techniques, Checklists, and direct observation at PT. East Star Bram. Then the data were analyzed by data reduction, data presentation, data analysis, and drawing conclusions.*

*Based on the results of research conducted by the authors indicate that: (1) Good Corporate Governance at PT Bram Bintang Timur has mostly been implemented. (2) internal auditors act as supervisors, consultants, and catalysts in Good Corporate Governance.*

**Keywords: Internal Auditor, Good Corporate Governance**