

## ABSTRAK

### PEMAHAMAN KARYAWAN RUMAH SAKIT PANTI RINI TENTANG KEDUDUKAN DAN RUANG LINGKUP INTERNAL AUDIT

Studi Kasus Pada Rumah Sakit Panti Rini

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Tujuan penelitian ini adalah untuk mengetahui pemahaman karyawan Rumah Sakit Panti Rini tentang Kedudukan dan Ruang Lingkup Internal Audit. Penelitian ini dilaksanakan pada bulan Oktober sampai Desember 2004.

Teknik pengumpulan data yang digunakan adalah melalui kuisioner, analisis yang digunakan adalah analisis deskriptif dengan menggunakan *skala likert*. Populasi dalam penelitian ini adalah para karyawan Rumah Sakit Panti Rini, Yogyakarta yang berjumlah 150 orang. Sampel yang diteliti sebesar 50 responden yang ditentukan dengan metode *purposive sampling*. Untuk mengetahui pemahaman karyawan Rumah Sakit Panti Rini tentang kedudukan dan ruang lingkup internal audit digunakan metode *Spearman-Brown (split-half)* dimana  $r_{hitung}$  lebih besar dari  $r_{table}$  maka pernyataan dapat dinyatakan valid, sedang nilai reliabilitas pada kedudukan internal audit ( $X_1$ ) sebesar 0,667, dan pada ruang lingkup internal audit ( $X_2$ ) sebesar 0,650 dapat dinyatakan reliabel (andal) karena lebih besar dari 0,600.

Hasil analisis data menunjukkan bahwa 32 (64%) responden menyatakan setuju dan 18 (36%) responden menyatakan sangat setuju, berarti 50 responden paham tentang kedudukan internal audit. Sedang 21 (42%) responden menyatakan setuju dan 29 (58%) responden menyatakan sangat setuju, dengan demikian memperlihatkan bahwa 50 responden paham tentang ruang lingkup internal audit. Dapat disimpulkan bahwa 50 responden (karyawan) rumah sakit Panti Rini paham tentang kedudukan dan ruang lingkup internal audit.

## ABSTRACT

### THE UNDERSTANDING OF PANTI RINI HOSPITAL'S EMPLOYEES TOWARDS THE POSITION AND SCOPE OF THE INTERNAL AUDIT

A Case Study at Panti Rini Hospital

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The objective of the research was to know the employees of Panti Rini Hospital's understanding of the position and scope of The Internal Audit. The research was conducted from October to December 2004

The technique used to gather the data in this research was questionnaire. The descriptive analysis using *likert scale* was conducted to analyze the data. The population in this research was the employees of Panti Rini Hospital, Yogyakarta consisted of 150 employees. The sample examined was 50 respondents, which was determined by using *purposive sampling method*. To know the employees of Panti Rini Hospital's understanding of the position and scope of Internal Audit, the research used *Spearman-Brown (Split-half method)*, in which  $r_{count}$  was greater than  $r_{table}$ , so that the statement couldn't be determined as valid while the grade of reliability on the position of the internal audit ( $X1=0,667$ ) and on the scope of internal audit ( $X2=0,650$ ) could be stated reliable because it was more than 0,600.

The result of data analysis showed that 32 respondents (64%) agreed and 18 respondents (36%) strongly agreed, which meaning that 50 respondents understood the position of the internal audit. Meanwhile 21 respondents (42%) agreed and 29 respondents (58%) strongly agreed, meaning that 50 respondents understood the scope of internal audit. Therefore it could be concluded that 50 respondents (employees) of Panti Rini Hospital understood the position and scope of Internal Audit.