

ABSTRAK

Persepsi Karyawan Terhadap Peranan Internal Auditor

Studi Kasus Pada Pelayanan Kesehatan *St. Carolus* Jakarta

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Tujuan penelitian ini adalah untuk mengetahui persepsi karyawan terhadap peranan internal auditor apakah sebagai *watchdog*, konsultan dan katalis. Penelitian ini dilaksanakan pada bulan Maret 2006 sampai Mei 2006.

Teknik pengumpulan data yang digunakan adalah melalui kuesioner, analisis yang digunakan adalah analisis deskriptif dengan menggunakan skala *Likert*. Populasi dalam penelitian ini adalah para karyawan Pelayanan Kesehatan *St. Carolus* Jakarta. Sampel yang diteliti sebanyak 40 responden yang ditentukan dengan metode *purposive sampling* dengan kriteria karyawan tetap. Untuk mengetahui nilai validitas persepsi karyawan Pelayanan Kesehatan *St. Carolus* tentang peranan internal auditor digunakan metode Korelasi *Product Moment* dimana signifikansi dari r_{hitung} kurang dari 0,05 maka pernyataan dapat dinyatakan valid, sedang untuk mengetahui nilai reliabilitas peranan internal auditor digunakan metode *Spearman-Brown (split-half)* dimana untuk peranan internal auditor item pernyataan genap sebesar 0,912 dan peranan internal auditor item pernyataan ganjil sebesar 0,900 dapat dinyatakan reliabel (andal) karena lebih besar dari 0,600.

Hasil analisis data menunjukkan bahwa menurut persepsi karyawan, peranan internal auditor sebagai konsultan merupakan peranan internal auditor yang terpenting.

ABSTRACT

THE EMPLOYEES' PERCEPTION OF INTERNAL AUDITOR'S ROLE

A Case Study at St. Carolus Health Service Jakarta

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The objective of the research was to know the employees' perception of the internal auditor's role whether as watchdog, consultant and catalyst. The research was conducted from Maret to Mei 2006.

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 *St. Carolus Health Service*, Jakarta. The sample examined were 40 (forty) respondents, which were determined by using *purposive sampling method*. To know the validity of the employees' perception of *St. Carolus Health Service* towards the internal auditor's role, the research used *Product Moment Correlation method*, in which the significance of r_{count} was less than 0,05, so that the statement could be said as valid, while to know the reliability on internal auditor's role, the research used *Spearman-Brown (split-half method)* in which for internal auditor's role, the value of even number statement was 0,912 and the value of odd number statement was 0,900 that could be stated as reliable because it were more than 0,600.

The result of data analysis showed that according to the employees' perception, the internal auditor's role as consultant was the most importance role of the internal auditor.