

## ABSTRAK

### PERSEPSI KARYAWAN TENTANG PERANAN INTERNAL AUDITOR Studi Kasus pada Rumah Sakit Panti Rini

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Tujuan penelitian ini untuk mengetahui persepsi karyawan tentang peranan internal auditor Rumah Sakit Panti Rini apakah konvensional sebagai *watchdog*, konsultan atau katalisator. Latar belakang penelitian ini adalah bahwa peranan internal auditor sebagai penilai independen ditujukan untuk memperbaiki kinerja unit yang mempunyai dampak ke arah perbaikan kinerja Rumah Sakit Panti Rini secara keseluruhan.

Jenis penelitian adalah studi kasus. Data diperoleh melalui kuesioner dan observasi. Teknik analisis data yang digunakan adalah uji validitas dan uji reliabilitas untuk pengujian instrumen penelitian.

Hasil penelitian menunjukkan bahwa pernyataan dinyatakan valid, terbukti dari  $r_{hitung}$  untuk 24 pernyataan lebih besar dari  $r_{tabel} = 0,361$ . Nilai reliabilitas dengan metode *Spearman-Brown (Split-half)* pada peranan internal auditor – pernyataan ganjil = 0.7050 dan peranan internal auditor – pernyataan genap = 0,7407. Maka pernyataan dapat dinyatakan reliabel karena lebih besar dari 0,600.

Hasil analisis data dari persepsi karyawan tentang peranan internal auditor sebagai konsultan adalah rangking ke I dengan total nilai 1.215 (34,7%), merupakan peranan internal auditor yang terpenting dan dimungkinkan dapat dilaksanakan dalam pelaksanaan prosedur operasional pengadaan obat dan alat kesehatan Rumah Sakit Panti Rini. Persepsi karyawan tentang peranan internal auditor sebagai *watchdog* adalah rangking ke II dengan total nilai 1.166 (33,3%), merupakan peranan internal auditor yang cukup penting karena dalam pelaksanaan pengendalian intern untuk pelaksanaan prosedur operasional pengadaan obat dan alat kesehatan masih menekankan pada audit kepatuhan serta kurang memberi peran sebagai mitra manajemen. Persepsi karyawan tentang peranan internal auditor sebagai katalisator adalah rangking ke III dengan total nilai 1.121 (32%), merupakan peranan internal auditor yang tetap penting untuk masa mendatang dengan ikut serta menentukan tujuan strategik agar dapat memberi nilai tambah dan meningkatkan kinerja pada pelaksanaan prosedur operasional pengadaan obat dan alat kesehatan Rumah Sakit Panti Rini.

## **ABSTRACT**

### **EMPLOYEES' PERCEPTION TOWARD THE ROLE OF INTERNAL AUDITOR A Case Study at Panti Rini Hospital**

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The aim of this study was to find out the employees' perception toward the role of internal auditor. The basic question is "what is the function of the role? Is it a conventional type as watchdog, a consultant or a catalyst?". The background of this study was that the function of the internal audit as an independent auditor was aimed at improving the unit's performance that had an effect toward the improvement of Panti Rini Hospital's performance in general.

This research was a case study. This study obtained the data by questionnaire and observation. The data analysis techniques of this study were validity and reliability tests to test the instrument of the research.

The research result showed that the statements were said to be valid, it was proven from the calculated  $r$  for 24 statements were bigger than  $r$  table of 0,361. To found the grade of reliability, the writer used Spearman-Brown (Split-half) for the function of internal audit. The results were the odd-numbered statement = 0,7050 and even numbered statement = 0,74047. Therefore, the statements were said as reliable because it were more than 0,600.

The result of data analysis of employees' perception toward the role of internal auditor as a consultant was the first rank with total score of 1.215 (34,7%). This was the most important role of internal auditor and it was possible to be applied in the implementation of operational procedure of medicines and medical equipments supply at Panti Rini Hospital. The second rank with total score of 1.166 (33,3%) was the perception on the role of internal auditor as a watchdog. This was sufficient important role of internal control in the internal control of operational procedures of medicines and medical equipments' supply; which in fact it still put emphasis on Compliance Audit and gave less role as the partner of management. The third rank with total score of 1.121 (32%) was the perception on the role of internal auditor as a catalyst. This role was still important for the future by taking part in determining the strategic goal to give value added and improve the performance of operational procedure implementation of medicines and medical equipments' supply of Panti Rini Hospital.