

**ABSTRAK**

**PENGARUH PERAN AUDITOR INTERNAL TERHADAP UPAYA  
PENCEGAHAN, PENDETEKSIAN, DAN INVESTIGASI FRAUD  
(Studi Kasus pada Rumah Sakit Panti Rapih)**

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Penelitian ini bertujuan untuk mengetahui pengaruh peran auditor internal terhadap upaya pencegahan *fraud*, pendeteksian *fraud*, dan investigasi *fraud*.

Jenis penelitian ini adalah studi kasus di rumah sakit Panti Rapih. Teknik pengumpulan data menggunakan kuesioner. Teknik analisis data yang digunakan adalah analisis deskriptif, analisis rata-rata (*mean*), serta pengujian hipotesis. Pengujian hipotesis menggunakan alat analisis regresi sederhana.

Hasil penelitian menunjukkan bahwa peran auditor internal berpengaruh positif terhadap upaya pencegahan *fraud*, pendeteksian *fraud*, dan investigasi *fraud*. Dengan demikian, semakin baik peran auditor internal dalam melaksanakan aktivitas audit internal di perusahaan, maka upaya pencegahan, pendeteksian dan investigasi *fraud* akan semakin efektif.

Kata kunci : auditor internal, pencegahan, pendeteksian, investigasi, *fraud*

**ABSTRACT**

**THE EFFECT OF INTERNAL AUDITOR'S ROLE ON FRAUD  
PREVENTION, FRAUD DETECTION, AND FRAUD INVESTIGATION  
A Case Study at Panti Rapih Hospital**

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The aims of this research are to find out the effect of the internal auditor's role on fraud prevention, fraud detection, and fraud investigation.

This research was a case study at Panti Rapih Hospital. The technique of data collection was questionnaires. The techniques of data analysis were descriptive analysis, analysis of means, and simple regression analysis.

The result showed that the role of the internal auditor had a positive effect on the fraud prevention, fraud detection, and fraud investigation. The better the role of internal auditor in performing internal audit activities, the more effective fraud prevention, fraud detection, and fraud investigation.

Keywords: internal auditor, prevention fraud, detection fraud, fraud investigation