

**ABSTRAK**

**PERAN AUDITOR INTERNAL DALAM MENDETEKSI *FRAUD* DAN  
MENINGKATKAN *GOOD CORPORATE GOVERNANCE***

**(Studi Kasus Pada Lion Hotel and Plaza Manado, Sulawesi Utara)**

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Tujuan penelitian ini adalah menilai peran auditor internal dalam mendeteksi *fraud* dan meningkatkan *good corporate governance* pada Lion Hotel and Plaza Manado di Sulawesi Utara. Jenis penelitian ini adalah studi kasus pada Lion Hotel and Plaza Manado.

Sampel dalam penelitian ini adalah para karyawan hotel di semua departemen yang memahami peran auditor internal. Metode pengambilan sampel dalam penelitian ini adalah *purposive sampling*. Sampel penelitian mencakup para manajer di tiap departemen yang juga merangkap tugas sebagai pengawas internal di departemennya masing-masing, auditor internal, dan para karyawan yang memahami peran auditor internal dalam aktivitas hotel. Instrumen yang digunakan untuk penelitian adalah kuesioner dengan skala likert 1 (satu) sampai 7 (tujuh). Teknik analisis data yang digunakan dalam penelitian ini adalah analisis deskriptif. Untuk menilai apakah peran auditor internal tergolong baik atau tidak, digunakan *personal judgment* dengan rentang nilai yang masing-masing mewakili kriteria tertentu untuk mengukur peran auditor internal.

Hasil statistik deskriptif menunjukkan bahwa pengolahan data untuk peran auditor internal secara umum di dalam aktivitas hotel memiliki nilai 5,50. Berdasarkan *personal judgement* yang telah dibuat, peran auditor internal dalam mendukung aktivitas hotel secara umum sudah tergolong baik. Selain itu, hasil statistik deskriptif untuk peran auditor internal dalam mendeteksi *fraud* dan meningkatkan *good corporate governance* masing-masing menunjukkan nilai 5,42 dan 5,80. Artinya, peran auditor internal dalam mendeteksi *fraud* dan meningkatkan *good corporate governance* pada Lion Hotel and Plaza Manado sudah baik.

**Kata Kunci:** Auditor Internal, deteksi *fraud*, *good corporate governance*

# PLAGIAT MERUPAKAN TINDAKAN TIDAK TERPUJI

## ABSTRACT

### **THE ROLE OF INTERNAL AUDITOR IN DETECTING FRAUD AND IMPROVING GOOD CORPORATE GOVERNANCE**

*(A Case Study at Lion Hotel and Plaza Manado, North Sulawesi)*

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*The major purpose of this study is to assess the role of internal auditor in detecting fraud and improving good corporate governance at Lion Hotel and Plaza Manado in North Sulawesi. This research is a case study at Lion Hotel and Plaza Manado.*

*Sample in this research were employees in all departments who understand the role of internal auditor. The sampling method in this study was purposive sampling. The sample of this study were all managers in each department who have a job as a manager and also as an internal controller in their department, and employees who understands the role of internal auditor in this company. The instrument used in this research was a questionnaire with likert scales from 1 (one) to 7 (seven). The data analysis technique used was descriptive analysis. To assess whether the role of internal auditor was good or bad, it used professional personal judgment that representing a certain criteria for each range of the score of the role of internal auditor.*

*The descriptive statistics showed that the score of internal auditor general role in Lion Hotel and Plaza was 5.50. Based on professional personal judgement, the role of internal auditor in boosting overall activities were relatively good. In addition, other results showed that the score of the role of internal auditors in detecting fraud and improving good corporate governance were 5.42 and 5.80 consequitively. This means that the role of internal auditor in detecting fraud and improving good corporate governance at Lion Hotel and Plaza Manado was good.*

**Keywords:** Internal Auditor, detection fraud, good corporate governance