

ABSTRAK

**PERSEPSI KARYAWAN TENTANG PERAN AUDITOR INTERNAL  
DALAM PENERAPAN *GOOD CORPORATE GOVERNANCE***

(Studi Kasus di PT Dan Liris, Sukoharjo)

Amrisha Christya Wibowo

NIM: 132114140

Universitas Sanata Dharma

Yogyakarta

2017

Penelitian ini bertujuan untuk mengetahui (1) peran auditor internal dalam penerapan *Good Corporate Governance*. (2) persepsi karyawan terhadap penerapan prinsip-prinsip *Good Corporate Governance* (GCG)

Jenis penelitian ini adalah studi kasus di PT Dan Liris, Sukoharjo. Teknik pengumpulan data menggunakan kuesioner dan wawancara. Teknik analisis yang digunakan adalah teknik analisis deskriptif dan teknik analisis *crosstab*.

Hasil penelitian ini menunjukkan bahwa: (1) auditor internal berperan dalam penerapan *GCG* sebagai pengawas, konsultan, dan katalis. (2) karyawan memiliki persepsi bahwa penerapan *GCG* di PT Danliris, Sukoharjo sebagian besar sudah diterapkan.

**Kata kunci:** persepsi karyawan, auditor internal, *Good Corporate Governance* (GCG).

*ABSTRACT*

**EMPLOYEE'S PERCEPTION OF THE INTERNAL AUDITOR'S ROLE  
TO THE IMPLEMENTATION OF GOOD CORPORATE GOVERNANCE**

(Case study on PT Dan Liris, Sukoharjo)

Amrisha Christya Wibowo

132114140

Universitas Sanata Dharma

Yogyakarta

2017

The purpose of the research are to analyze (1) the role of internal auditor to the implementation of GCG, (2) the employee's perception of the implementation of the Good Corporate Governance (GCG) principles.

The type of this research was a case study at PT Danliris, Sukoharjo. The technique of data collection were questionnaires and interview. The technique of data analysis were descriptive analysis and crosstab analysis.

The result showed that (1) internal auditor had a role of the implementation of GCG as watchdog, consultant, and catalist, (2) employee's perception of implementation of GCG principles were most of those had been applied.

**Keywords:** employee's perception, internal auditor, Good Corporate Governance (GCG).

