

**ABSTRAK**

**PERAN INTERNAL AUDIT DALAM MENINGKATKAN  
KINERJA PERUSAHAAN KHUSUSNYA PENGENDALIAN  
INTERN PEMBELIAN BAHAN BAKU**

**Studi Kasus Pada PT Air Mancur**

**Titik Ari Warsi  
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Yogyakarta  
2003**

Penelitian ini bertujuan untuk (1) mengetahui bagaimana pelaksanaan audit intern pembelian bahan baku pada PT Air Mancur, (2) mengetahui bagaimana pelaksanaan sistem pengendalian intern pembelian bahan baku pada PT Air Mancur, (3) mengetahui bagaimana peran internal audit dalam meningkatkan kinerja perusahaan khususnya sistem pengendalian intern pembelian bahan baku pada PT Air Mancur.

Teknik pengumpulan data yang digunakan adalah wawancara dan kuisioner, sedang analisis yang digunakan adalah analisis deskriptif dan analisis kuantitatif dengan menggunakan skala likert. Analisis deskriptif digunakan untuk memperoleh gambaran bagaimana pelaksanaan audit intern dan sistem pengendalian intern pembelian bahan baku pada perusahaan. Analisis kuantitatif dengan menggunakan skala likert digunakan untuk mengetahui bagaimana peran internal audit dalam meningkatkan kinerja perusahaan khususnya sistem pengendalian intern pembelian bahan baku, ditunjukkan dengan menghitung nilai rata-rata hasil kuisioner dari masing-masing variabel yaitu variabel peran internal audit dan variabel sistem pengendalian intern pembelian bahan baku.

Hasil penelitian menunjukkan bahwa (1) pelaksanaan audit intern pembelian bahan baku telah dilaksanakan dengan baik (2) pelaksanaan sistem pengendalian intern pembelian bahan baku telah dilaksanakan dengan baik (3) Internal audit telah melaksanakan perannya dengan baik dalam meningkatkan kinerja perusahaan khususnya sistem pengendalian intern pembelian bahan baku, ditunjukkan dengan nilai rata-rata dari variabel peran internal audit sebesar 108,1 termasuk dalam kriteria baik sekali, dan nilai rata-rata variabel sistem pembelian bahan baku sebesar 103,8 termasuk dalam kriteria baik.

## **ABSTRACT**

### **The Role of Internal Auditing in Increasing Company's Performance Especially in Internal Controlling of Raw Materials Purchasing.**

**A Case Study at PT Air Mancur**

**Titik Ati Warsi  
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2003**

The research aimed at (1) finding out the implementation of internal auditing of the raw materials purchasing at PT Air Mancur (2) finding out the implementation of the internal system controlling of the raw materials purchasing at PT Air Mancur (3) finding out the role of internal auditing in creasing the company's performance especially the internal system controlling of the raw material purchasing at PT Air Mancur.

Interview and questionnaire were used as the data collection technique, while quantitative analysis and descriptive analysis with likert scale were used to analyze the data. Descriptive analysis was used to obtain the description of the implementation of the internal auditing and the internal system controlling of the raw materials purchasing of the company. Qualitative analysis using likert scale was used to find out the role of internal auditing in increasing the company's performance especially the internal system controlling of the raw materials purchasing. This was done by counting the average number of the result of the questionnaire for each variables. The variables were the role of internal auditing and the internal system controlling of the raw materials purchasing.

Research findings indicated that (1) the internal auditing of the raw materials purchasing was well implemented (2) the internal system controlling of the raw material purchasing was well implemented (3) the internal auditing implemented its role well in increasing the company's performance especially the internal system of the raw materials purchasing, it was shown by the average number of the role of internal auditing's variable 108,1 which was classified in very good criteria, it was also shown by the average number of the internal system of the raw materials purchasing 103,8 which was classified in good criteria.