

## ABSTRAK

### PERSEPSI KARYAWAN TENTANG KESESUAIAN PENGENDALIAN INTERNAL PADA *FRONT OFFICE DEPARTMENT* DENGAN *COMMITTEE OF SPONSORING ORGANIZATIONS (COSO)*

(Studi Kasus di Hyatt Regency Yogyakarta)

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Penelitian ini bertujuan untuk mengetahui bagaimana persepsi karyawan tentang kesesuaian pengendalian internal pada *Front Office Department* dengan rerangka pengendalian internal *Committee of Sponsoring Organizations (COSO)*. Penelitian ini bermaksud untuk memberikan informasi kepada *Front Office Department* di Hyatt Regency Yogyakarta mengenai pentingnya pengendalian internal dalam pencapaian tujuan hotel.

Jenis penelitian ini merupakan studi kasus. Data diperoleh melalui pengisian kuesioner 5-skala likert dan wawancara. Jumlah responden dalam penelitian ini adalah 28 orang. Penelitian ini menggunakan teknik analisis data deskriptif kuantitatif dengan mengklasifikasikan kategori kesesuaian berdasarkan rerangka pengendalian internal *Committee of Sponsoring Organizations (COSO)* dari Moeller (2016).

Hasil penelitian menunjukkan bahwa masing-masing komponen pengendalian internal yaitu lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi, serta pengawasan pada *Front Office Department* sangat sesuai dengan *Committee of Sponsoring Organizations (COSO)*. Hal ini berarti pengendalian internal pada *Front Office Department* sudah mendukung dalam mencapai tujuan Hyatt Regency Yogyakarta.

Kata kunci: *COSO*, *Front Office Department*, Pengendalian Internal, Persepsi Karyawan

## ABSTRACT

### **EMPLOYEES' PERCEPTION ON CONFORMITY OF INTERNAL CONTROL IN FRONT OFFICE DEPARTMENT WITH COMMITTEE OF SPONSORING ORGANIZATIONS (COSO)**

(A Case Study at Hyatt Regency Yogyakarta)

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The aim of this research is to know how employees' perception about conformity of internal controls on Front Office Department with the Committee of Sponsoring Organizations internal control framework. This research intends to provide information to Front Office Department of Hyatt Regency Yogyakarta regarding the importance of internal control in achieving their goals.

The type of this research is a case study. Data obtained through filling the 5-likert scales questionnaires and interviews. The number of respondents on this research are 28 persons. This research uses quantitative descriptive data analysis technique by classifying the conformity category of internal control based on the Committee of Sponsoring Organizations internal control framework from Moeller (2016).

The result showed that each of the internal control components, that is the control environment, risk assessment, control activities, information and communication, and monitoring on Front Office Department of Hyatt Regency Yogyakarta were very conform with the Committee of Sponsoring Organizations internal control framework. This means that the internal control on the Front Office Department has supported in achieving the objectives of Hyatt Regency Yogyakarta.

Keywords: COSO, Front Office Department, Employees Perception, Internal Control