

ABSTRAK

**PENGARUH PERAN AUDITOR INTERNAL TERHADAP UPAYA
PENCEGAHAN DAN PENDETEKSIAN KECURANGAN
(Studi Kasus di PT Sumber Pangan Gisindo)**

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Penelitian ini bertujuan untuk mengetahui pengaruh peran auditor internal terhadap upaya pencegahan dan pendeteksian kecurangan di PT Sumber Pangan Gisindo. Tanggung jawab auditor internal dalam melakukan pencegahan dan pendeteksian kecurangan dapat meningkatkan efisiensi dan efektivitas manajemen perusahaan.

Jenis data yang digunakan adalah data primer dengan membagikan kuesioner kepada karyawan perusahaan, konsultan pajak dan akuntan publik. Teknik analisis data menggunakan analisis regresi linier sederhana.

Hasil penelitian menunjukkan peran auditor internal berpengaruh dalam upaya pencegahan kecurangan dan pendeteksian kecurangan. Hal ini terbukti dari besarnya nilai signifikansi kedua variabel dependen $0.000 < 0.05$, yang artinya semakin besar peran auditor internal dapat meningkatkan upaya pencegahan dan pendeteksian kecurangan pada perusahaan.

Kata kunci: Peran Auditor Internal, Pencegahan, Pendeteksian, Kecurangan

ABSTRACT

*THE EFFECT OF INTERNAL AUDITOR'S ROLE
ON FRAUD PREVENTION AND FRAUD DETECTION
A Case Study at PT Sumber Pangan Gisindo*

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The purpose of this research was to find out the effect of the internal auditor's role on fraud prevention and fraud detection at PT Sumber Pangan Gisindo. The responsibility of internal auditors in conducting fraud prevention dan detection could improve the efficiency and effectiveness of company.

The type of data used was primary data by distributing questionnaires to company employees, tax consultants and public accountants. The data analysis technique used was simple linear regression analysis.

The results of the research showed the role of influential internal auditors in efforts to prevent fraud and detection of fraud. This was proven by the significance value of the two dependent variables $0,000 < 0.05$, which means that the greater the role of internal auditors can increase efforts to prevent and detect fraud in the company.

Keyword: Internal Auditor's Role, Prevention, Detection, Fraud