

## ABSTRAK

### PERSEPSI KARYAWAN TENTANG PERAN AUDITOR INTERNAL DALAM MEWUJUDKAN *GOOD CORPORATE GOVERNANCE*

(Studi Kasus pada PT Usaha Digdaya Muncul Cabang Yogyakarta)

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2016



Penelitian ini bertujuan untuk mengetahui (1) persepsi karyawan terhadap penerapan prinsip-prinsip *Good Corporate Governance* (GCG) di PT Usaha Digdaya Muncul, (2) apakah ada hubungan antara peran auditor internal dan penerapan prinsip-prinsip GCG.

Jenis penelitian ini adalah studi kasus, dengan jumlah sample sebanyak 32 responden. Teknik pengumpulan data menggunakan kuesioner dan wawancara. Teknik analisis data yang digunakan adalah analisis deskriptif dan analisis *crosstab*.

Hasil penelitian menunjukkan bahwa: (1) karyawan berpendapat bahwa penerapan prinsip-prinsip GCG sudah sebagian besar diterapkan, (2) terdapat hubungan yang cukup kuat dan positif antara peran auditor internal dan penerapan GCG. Dengan demikian semakin tinggi peran auditor internal maka penerapan GCG akan semakin baik.

Kata Kunci: 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 Usaha Digdaya Muncul Branch Yogyakarta)**

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The purpose of this research are to analyze (1) the employee's perception of the implementation of the Good Corporate Governance (GCG) principles, (2) whether there was an association between the role of internal auditor and the implementation of GCG.

The type of this research was a case study. The technique of data collection was questionnaires. The technique of data analysis were descriptive analysis and crosstab analysis.

The result showed that (1) employee's perception of implementation of GCG principles mostly had been applied, (2) internal auditor had a positive effect on the implementation of GCG. Thus the higher the role of the internal auditor, the better the implementation of GCG.

Keywords: internal auditor, Good Corporate Governance (GCG).