

## Peran divisi audit internal dalam penerapan good corporate governance Stud kausu pada pt syaikat takaful indonesia

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### Abstrak

Tesis ini membahas mengenai peran Divisi Audit Internal dalam penerapan Good Corporate Governance (GCG) pada perusahaan berbasis syariah yang bergerak di sektor perasuransian. Divisi Audit Internal juga merupakan komponen penting dalam Governance Structure. Penerapan GCG dalam perusahaan menggunakan prinsip Transparency, Accountability, Responsibility, Independence dan Fairness (TARIF) dan Shiddiq, Amanah, Tabligh, dan Fathonah (STAF).

Terkait dengan perannya dalam penerapan GCG, Divisi Audit Internal telah berupaya berperan aktif dalam penerapan GCG pada PT. STI. Divisi Audit Internal juga berupaya berperan meminimalisir terjadinya agency problem pada perusahaan. Divisi Audit Internal berperan dalam berbagai aktivitas yang tercakup dalam srtandar SPAI. Dalam penerapan Shariah Corporate Governance (SGC), peran Divisi Audit Internal memantau pelaksanaan rapat rutin Dewan Pengawas Syariah (DPS), melakukan audit dengan konsep syariah (self assessment atau audit lapangan), melakukan check list peraturan syariah dan melakukan performance appraisal syariah.

Untuk dapat menjalankan fungsinya secara optimal pada perusahaan, Divisi Audit Internal harus melaksanakan perannya secara efektif dengan menggunakan beberapa kriteria, di antaranya: independensi; memiliki job description dan Internal Audit Manual (IAM); dukungan dari top management; kemampuan profesional; serta kemampuan untuk bekerjasama dengan akuntan publik. Peran yang terdapat pada Divisi Audit Internal meliputi peran sebagai watchdog, konsultan dan katalis.

Hasil studi kasus pada PT Syarikat Takaful Indonesia (PT. STI) menyimpulkan bahwa Divisi Audit Internal PT. STI telah menjalankan perannya sebagai watchdog, konsultan dan katalis serta telah berupaya menjalankan fungsinya dengan efektif. Namun, terdapat batasan terhadap perannya dalam pengawasan internal. Divisi Audit Internal telah berperan serta dalam penerapan GCG atau GSG PT. STI. Program Whistleblower belum berjalan sebagaimana mestinya. Namun, Divisi Audit Internal tetap mengupayakan perannya sebagai pelaksana whistleblower pada PT. STI

<hr>This thesis concerns about the role of internal audit division in applying Good Corporate Governance (GCG) towards shariah insurance company. Internal Audit Division is also an important component in Governance Structure. GCG?s application towards company is using some principles such as: TARIF which stands for transparency, accountability, responsibility, independence, and fairness; and also STAF which stands for shiddiq, amanah, tabligh, and fathonah.

Based on its role in applying GCG, Internal Audit Division has been actively contributed towards GCG application in PT. STI. Besides, Internal Audit Division has also been tried to minimize the happening of agency problem in company. Internal Audit Division works in some activities within SPAI standard. In applying Sharia Corporate Governance (SGC), Internal Audit Division acts to observe the execution of routine meetings of Sharia Supervision Council (DPS), to do audit with sharia concept (self assessment or field audit), to do check list in sharia lists, and to do sharia performance appraisal.

For doing its role comprehensively towards company, internal audit division has to do its jobs effectively by using some criterias, such as: independency, having job description, internal audit manual (IAM), supporting from top management, profesional abilities, and skill in working together with public accountant. The role of internal audit division is included in role as watchdog, consultant, and catalyst.

The result of this case-study towards PT Syarikat Takaful Indonesia concludes that the internal audit division in PT STI has ben tried to do its roles as watchdog, consultant, and catalyst; besides, it has also done its function effectively. However, there are still some restrictions which relate to its role in internal watch. Internal audit division has done some works in applying GCG or GSG PT. STI. Meanwhile, whistleblower program has not applied properly, but internal audit division is still working its role as the whistleblower executor in PT. STI.