

Peranana internal auditor dalam mencegah dab mendeteksi kasus lapping (studi kasus PT XYZ)

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Abstrak

Chapter I : AN OUT LINE 1.1 Back ground of study, 1). It is realized the important of J Internal Auditor roles in the company. 2) Internal Auditor is a potential Job. 1.2 Formulating Problem; 1) How Internal Auditor can detect the defficiencies in the firm, 2) Ilow far Internal Auditor contribution in making efficiency and effectiveness to the firm. ; 1.3 The Study Objectives 1) To Observe the Internal Auditor roles at PT XYZ 2) To see How far Internal Auditor making PT XYZ efficient and effective. 3) To prove how important internal audit in the company. Chapter II : BASIC THEORIES Audi ting, there are three kind of auditing according to Institute of Internal Auditor, 1) FINANCIAL AUDITING, it is historically oriented, independent evaluation performed by internal or external auditor for the purpose of attesting to the fairness,accuracy, and reliability of the financial data. 2) OPERATIONAL AUDITING, it is a future oriented, independent and system evaluation performed by Internal Auditor for management of the organizational acti vi ties and controlled top, middle, and lower level management for the purpose of improving organizational profitability anag increasing attainment for other organizational objecti vgi ties, achievement of program purposes, social objectives, and employee development. 3) MANAGEMENT AUDITING, it is a future oriented independent and systematic evaluation of the activities of all level menagement performed by the internal auditor for the purpose of improving organizati onal profi tabili ty through improvement in the management function, achievement of program purposes, social objectives and employee development. So in this paper, it is stess to roles of internal auditor as an independent appraisal which employer of the firm to serve. members of management in the effective discharge of their I.' responsibli ties by furnishing them with analysis, · appraisals, rekomendasi, especially in the case lapping. In this chapter also detailed the metodology of audit approach, such as mekanism of audit. ' It is include make audit objecti ve and audit program, held interview, and mel<.anism of audit. Chapter . III : ORGANIZATION STUCTURE PT. XYZ In this chapter detailed about back groun of the company, includes organization structure, history of the company, core business and accounting flow of the company.