

Peran unit internal audit dalam penerapan good corporate governance pada PT Garuda Indonesia (Persero), Tbk = The role of internal audit unit in implementing good corporate governance on PT Garuda Indonesia (Persero), Tbk / Yunita Meldasari

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Abstrak

Tesis ini membahas peran Unit Internal Audit dalam penerapan Good Corporate Governance pada Garuda Indonesia. Jenis penelitian ini kualitatif. Peran Unit Internal Audit dilakukan antara lain melalui investigasi dugaan kasus gratifikasi, audit pengelolaan SDM, analisis risiko sistem travel agent. Hasil penelitian menyarankan Unit Internal Audit : (1) menetapkan Piagam Audit Internal yang memuat visi, misi, ruang lingkup, wewenang dan tanggung jawab Unit Internal Audit yang secara formal digunakan perusahaan, (2) menyusun PKPT dengan menetapkan sasaran, ruang lingkup, estimasi waktu, personil dan anggaran, mencakup kegiatan consulting, (3) meningkatkan pendidikan profesional berkelanjutan terkait kegiatan consulting dan specialized audit, (4) melaksanakan program Quality Assurance secara self assessment, atau oleh pihak independen, (5) meningkatkan etika perusahaan melalui ethics audits, serta (6) meningkatkan perannya dalam kegiatan assurance dan consulting terhadap risk management.

.....This thesis discusses the strategic role of the Internal Audit Unit in the implementation of Good Corporate Governance on Garuda Indonesia. This research is qualitative. This thesis outlines the role of Internal Audit Unit, among others, investigations into alleged graft case, an audit of human resource management, risk analysis related travel agent system. The results suggest things to do Internal Audit Unit, namely: (1) establish the Internal Audit Charter which contains the vision, mission, scope, authority and responsibility of the Internal Audit Unit which was formally used by the company, (2) develop PKPT by setting objectives, scope, time estimates, personnel and budget, include consulting activities, (3) improve continuing professional education and specialized consulting activities related to audit, (4) implement the Quality Assurance program by self assessment, or an independent party, (5) improving corporate ethics through ethics audits, an, (6) actively promote its role in assurance and consulting activities for risk management.