

Analisis quality assurance departemen audit internal pada PT Telekomunikasi Indonesia Tbk = Analysis of quality assurance in internal audit department of PT Telekomunikasi Indonesia Tbk

Pratiwi Prima E.S., author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20364637&lokasi=lokal>

Abstrak

Suatu program pemastian Suatu program pemastian dan peningkatan kualitas dirancang untuk memungkinkan suatu evaluasi kesesuaian aktivitas audit internal terhadap definisi dan standar audit internal, serta evaluasi apakah auditor internal telah menerapkan kode etik yang berlaku. Tujuan penelitian ini adalah untuk mengetahui terpenuhinya kualitas standar departemen audit internal PT. Telekomunikasi Indonesia, Tbk. yang sesuai dengan standar IIA dan mengetahui persepsi pemakai terhadap kualitas departemen audit internal. Penelitian ini menggunakan pendekatan yang bersifat descriptive comparative dengan metode penelitian trend analysis dari studi lapangan. Hasil penelitian adalah program quality assurance belum digunakan secara optimal sebagai upaya peningkatan kualitas yang berarti serta penilaian pemakai memiliki perbedaan persepsi dalam menilai kualitas departemen audit internal. departemen audit internal

.....An assurance and quality improvement program is designed to enables an evaluation of the suitability of the internal audit activity and the definition of internal auditing standards, as well as evaluating whether the internal auditors have implemented a code of ethics. The objective of this study was to determine the fulfillment of the quality standards PT. Telekomunikasi Indonesia, Tbk's internal audit department in accordance with the IIA standards and determine the users perception on the quality of the internal audit department. This study used a descriptive comparative approaches with trend analysis research method from the study field. The results of this research is the quality assurance program is not used optimally as a significant quality improvement efforts as well as the users assessment have different perception in assessing the quality of the internal audit department.