

Analisis penerapan verifikasi dan pemeriksaan berdasarkan peraturan pemerintah nomor 74 tahun 2011 terhadap hierarki perundang undangan = Analysis implementation of verification and audit based on government regulation number 74 year 2011 against laws hierarchy /
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Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20387871&lokasi=lokal>

Abstrak

[Dalam sistem perundang-undangan terdapat hierarki atau tingkatan, peraturan perundang-undangan yang tingkatannya lebih rendah tidak boleh bertentangan dengan yang lebih tinggi. Dalam peraturan pemerintah nomor 74 tahun 2011 terdapat pengaturan mengenai verifikasi dimana belum diatur dalam undang-undang. Penelitian bertujuan membahas mengenai penerapan verifikasi dan pemeriksaan terhadap hierarki perundang-undangan. Penelitian ini berfokus pada perbedaan antara verifikasi dan pemeriksaan, penerapan pelaksanaan serta bias antar peraturannya. Penelitian ini adalah penelitian kualitatif dengan jenis penelitian deskriptif. Data kualitatif yang diperoleh melalui studi literatur dan wawancara mendalam. Hasil penelitian ini adalah penerapan verifikasi berdasarkan teori yang digunakan berbeda dengan pemeriksaan dan tidak sesuai hierarki perundang-undangan oleh karena itu penelitian ini menyarankan pemerintah dalam pelaksanaannya verifikasi harus sesuai fungsi dan hierarki perundang-undangan.

;In the laws system there is a hierarchy or degree, regulations that lower levels must not conflict with the higher. In government regulation number 74 year 2011 contains a provision wherein the verification is not regulated by law. This research addresses the implementation of verification and audit based on government regulation toward of law hierarchy. This research focus on the differences between verification and audit, implementation and kind of disputes accross the rules. This research used qualitative descriptive approach. Qualitative data obtained through the study of literature and in-depth interviews. The result of this research is the implementation of verification is totally different with audit and not related to laws hierarchy, thus this research recommends the government in implementing verification should be match by function and laws hierarchy., In the laws system there is a hierarchy or degree, regulations that lower levels must not conflict with the higher. In government regulation number 74 year 2011 contains a provision wherein the verification is not regulated by law. This research addresses the implementation of verification and audit based on government regulation toward of law hierarchy. This research focus on the differences between verification and audit, implementation and kind of disputes accross the rules. This research used qualitative descriptive approach. Qualitative data obtained through the study of literature and in-depth interviews. The result of this research is the implementation of verification is totally different with audit and not related to laws hierarchy, thus this research recommends the government in implementing verification should be match by function and laws hierarchy.]