

Analisis best practices whistleblowing system usulan rancangan whistleblowing system pada bank Indonesia = Analysis of whistleblowing system best practices recommendation for the implementation of whistleblowing system in bank Indonesia

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Abstrak

[ABSTRAK

Auditor internal merupakan pihak yang diharapkan dapat mendeteksi fraud dalam organisasi. Salah satu metode yang dapat digunakan untuk mendeteksi fraud adalah whistleblowing system (WBS). Penelitian ini bertujuan untuk mengetahui best practices WBS dan mengusulkan langkah-langkah yang dapat dilakukan Bank Indonesia dalam menerapkannya. Metode yang digunakan adalah studi literatur dan studi survey melalui wawancara. Hasil penelitian menyimpulkan bahwa terdapat 15 (lima belas) hal penting dalam best practices WBS pada organisasi yang melaksanakannya, yang dapat dirangkum menjadi 3 (tiga) elemen pelaksanaan WBS yaitu komitmen, sistem dan struktur. Dalam menerapkan WBS, Bank Indonesia perlu memastikan terpenuhinya seluruh elemen pelaksanaan WBS tersebut. Langkah-langkah yang dapat dilakukan Bank Indonesia adalah dengan melakukan gap analysis, perancangan WBS dan penerapan WBS (tahap pra penerapan, penerapan dan paska penerapan). Berdasarkan gap analysis terhadap pemenuhan elemen pelaksanaan WBS, dapat disimpulkan bahwa Bank Indonesia saat ini telah memiliki sebagian dari elemen pelaksanaan WBS

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ABSTRACT

Internal auditor is expected to detect fraud within the organization. One method that can be used to detect fraud is whistleblowing system (WBS). The objectives of this study are to understand WBS best practices and to recommend activities that can be done by Bank Indonesia in order to implement WBS. The methods used are literature studies and survey studies through interviews. The study concluded that there are 15 (fifteen) important matters of WBS best practices, which can be summarized into 3 (three) elements of WBS implementation, namely commitment, systems and structures. In applying the WBS, Bank Indonesia needs to ensure the fulfillment of all elements of WBS implementation. The steps can be done by Bank Indonesia are to perform a gap analysis, design and implementation of WBS (pre-implementation, implementation and post-implementation phase). Based on the gap analysis, it can be concluded that Bank Indonesia has had part of the elements of WBS implementation.;Internal auditor is expected to detect fraud within the organization. One method that can be used to detect fraud is whistleblowing system (WBS). The objectives

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