

# Analisis kelayakan e audit untuk pemeriksaan keuangan negara pada badan pemeriksa keuangan Republik Indonesia = Feasibility analysis of e audit for state finances audit of the audit board of the Republic of Indonesia

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Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20422045&lokasi=lokal>

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## Abstrak

[<b>ABSTRAK</b><br>

Skripsi ini berfokus pada analisis kelayakan dari sistem e-audit yang digunakan oleh Pemeriksa BPK RI untuk melakukan pemeriksaan keuangan negara. Analisis kelayakan diperlukan agar BPK RI dapat memanfaatkan teknologi yang dapat menambah nilai dari hasil pemeriksaan serta dapat menggunakan teknologi dengan tepat guna sesuai dengan proses pemeriksaan keuangan negara. Penelitian ini adalah penelitian kualitatif deskriptif. Data utama didapatkan dari wawancara mendalam dengan responden pemeriksa BPK dan tim pengembangan sistem e-audit. Hasil penelitian menunjukkan bahwa sistem e-audit sudah layak digunakan dalam pemeriksaan keuangan negara. Namun peneliti menyarankan kepada BPK agar lebih aktif lagi dalam menangkap kebutuhan pengguna akhir yaitu pemeriksa, sehingga dapat dipastikan kebutuhan pengguna akhir dan jadwal pengembangan sistem di masa yang akan datang serta supaya pengembangan sistem sesuai dengan yang dibutuhkan pengguna. Selain itu, BPK juga harus mempertimbangkan untuk mulai melakukan seleksi jasa profesional Teknologi Informasi untuk membantu dalam pengembangan sistem e-audit karena besar kemungkinan banyaknya kebutuhan dari pengguna akhir di masa yang akan datang.

<b>ABSTRACT</b><br>

This study focuses on the analysis of the feasibility of e-audit system used by BPK Auditors to audit state finances. The feasibility analysis is required in order to utilize technology that can increase the value of the audit results and can use the appropriate technology according to the state finances audit process. This research use descriptive qualitative method. The main data obtained from in-depth interviews with respondents from BPK Auditors and development team of e-audit system. The results showed that the e-audit system already feasible for use in the state finances audit process. The researchers suggested for the BPK to be more active in capturing end user requirements, ensuring the end user requirements and system development schedule in the future are met, and ensuring development of the system is met with the end user requirements. In addition, BPK also had to consider to begin selecting information technology professional services to assist in the development of e-audit system because most likely there are many end user requirements in the future.

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