

Tantangan profesi audit internal pada implementasi sarbanas-oxley ACT

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20438271&lokasi=lokal>

Abstrak

Sarbanes-Oxley Act (SOA) is an essential resource for auditors, CFOs, audit committee members, and others in need of a reliable reference for navigating the new role of the auditor within today's changing corporate environment. As one of the most influencing regulation to business and accounting world in the 21st century, SOA becomes a pressures force for change, not only in the operational setting, but also in the fundamental framework of thinking about how every public company should be managed and operated. As an integral part o the company's management internal auditor has strategic role in the effort to adopt SOA as the basic of the company's goverment. This paper describes how internal auditors should act as a watch dog to make sure all the management policy comply with law and regulations, as a consultant for management to discus and implement any action dealing with good corporate gevernance, and as a catalyst for every one in the company to change toward the best and ideal outcome for their stakeholders.