

Analisis penerapan audit internal pada PT. ASRM = Analysis of internal audit implementations at PT. ASRM

Zaerudin Sidiq, author

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Abstrak

ABSTRAK

Penelitian ini membahas mengenai penerapan audit internal berdasarkan International Professional Practice Framework IPPF Internal Audit 2017. Penelitian ini menggunakan metode kualitatif melalui studi kasus dengan pengumpulan data melalui wawancara dan observasi dokumen perusahaan. Standar IPPF 2017 mengatur mengenai standar atribut dan standar kinerja Internal Audit agar dapat meningkatkan efektivitas peran Internal Audit dalam melakukan aktivitasnya. Hasil penelitian menunjukkan bahwa penerapan Internal Audit PT. ASRM secara umum telah sesuai dengan standar IPPF 2017 yang berlaku dengan beberapa penerapan standar yang belum diterapkan. Agar Internal Audit PT. ASRM dapat sepenuhnya memenuhi standar IPPF 2017 yang berlaku, hasil penelitian menyarankan beberapa hal yang dapat diterapkan oleh Internal Audit PT. ASRM antara lain : 1 Evaluasi Piagam Internal Audit agar disesuaikan dengan penerapan aktivitas Internal Audit seperti Risk-Based Audit, 2 Evaluasi kualitas Unit Internal Audit melalui penilaian stakeholders ataupun pihak eksternal perusahaan yang independen, 3 Kepala Internal Audit mendorong perusahaan untuk menerapkan program Whistleblowing sehingga Internal Audit dapat berperan dalam penerapan program tersebut, 4 Laporan hasil penugasan menyatakan kesesuaian kinerja Internal Audit berdasarkan standar dan kode etik yang berlaku, dan 5 Kepala Internal Audit melaporkan kepada Dewan Komisaris apabila terdapat penerapan pengendalian internal dan manajemen risiko yang kurang tepat yang tidak dapat diselesaikan oleh Direksi sehingga dapat menimbulkan risiko yang signifikan.

ABSTRACT

This study discusses the implementation of internal audit based on International Professional Practice Framework IPPF Internal Audit 2017. This research uses qualitative method through case study with data collection through interview and observation of company documents. The 2017 IPPF standard set the attribute standards and performance standards of Internal Audit in order to improve the effectiveness of the Internal Audit role in conducting its activities. The results showed that the implementation of Internal Audit PT. ASRM is generally in conformity with applicable IPPF 2017 standards with some standard implementations not yet implemented. In order for Internal Audit PT. ASRM can fully comply with applicable IPPF 2017 standards, the research results suggest some points that can be applied by Internal Audit PT. ASRM includes 1 Internal Audit Charter Evaluation to be tailored to the implementation of Internal Audit activities such as Risk Based Audit, 2 Quality Evaluation of Internal Audit Unit through independent stakeholder appraisal, 3 Head of Internal Audit encouraging company to apply the Whistleblowing program so that the Internal Audit can play a role in the implementation of the program, 4 The report of the assignment states that the compliance of Internal Audit performance is based on applicable standards and codes, and 5 the Head of Internal Audit reports to the Board of Commissioners if there is an application of internal control and improper risk management that can not be resolved by the Board of

Directors so as to pose a significant risk.