

Analisis peran audit internal dalam memastikan efektivitas code of conduct dan meningkatkan good corporate governance: studi kasus PT Sucofindo = Analysis of internal audit role in ensuring the effectiveness of code of conduct and improving good corporate governance: case study PT Sucofindo

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Abstrak

ABSTRAK

Penelitian ini dilakukan untuk menganalisis peran dari audit internal dalam memastikan efektivitas code of conduct serta meningkatkan good corporate governance pada salah satu BUMN di Indonesia, yaitu PT Sucofindo. Berdasarkan literatur serta fungsi Satuan Pengawasan Intern SPI PT Sucofindo, terdapat salah satu fungsi audit internal yaitu memastikan efektivitas penerapan code of conduct perusahaan. Audit internal juga ikut berupaya dalam meningkatkan good corporate governance melalui risk based internal audit, quality assurance improvement program, serta hubungan dengan Komite Audit. Hasil dari penelitian penulis menunjukkan bahwa SPI PT Sucofindo tidak berperan dalam memastikan efektivitas penerapan code of conduct. Namun, SPI PT Sucofindo berperan dalam meningkatkan good corporate governance melalui faktor-faktor pendukung keberhasilan SPI PT Sucofindo yang sudah cukup baik serta fungsi pengawasan internal perusahaan.

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ABSTRACT

This research was conducted to analyze the role of internal audit in ensuring the effectiveness of code of conduct and improving good corporate governance in one of state owned enterprises in Indonesia, namely PT Sucofindo. Based on the literature and function of Satuan Pengawasan Intern SPI of PT Sucofindo, there is one function of internal audit that is to ensure the effectiveness of application of company code of conduct. Internal audits also work in improving good corporate governance through risk based internal audit, quality assurance improvement programs, and relationships with the Audit Committee. The result of the research indicates that SPI PT Sucofindo has no role in ensuring the effectiveness of code of conduct implementation. However, SPI PT Sucofindo plays a role in improving good corporate governance through the success factors of the success of SPI PT Sucofindo and internal control function.