

Hubungan Kualitas Interaksi antara Komite Audit dengan Internal Auditor dan Efektivitas Fungsi Audit Internal : Studi Pada Bank XYZ = The Relationship of Interaction Quality between Audit Committee with Internal Auditor and Internal Audit Function Effectiveness : Study in Bank XYZ

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Abstrak

Penelitian ini bertujuan untuk melihat hubungan kualitas interaksi Komite Audit dengan Auditor Internal terhadap efektivitas fungsi audit internal. Interaksi antara Komite Audit dengan Auditor Internal dilihat melalui frekuensi rapat, keterlibatan Komite Audit dalam pengangkatan dan/atau pemberhentian Kepala Auditor Internal, dan keterlibatan Komite Audit dalam program dan proses audit internal. Penelitian ini dilakukan dengan melakukan wawancara dengan Komite Audit dan Kepala Auditor Internal serta menggunakan kuesioner penelitian untuk mendapatkan informasi tambahan dari Komite Audit dan anggota fungsi audit internal dari Bank XYZ. Hasil penelitian ini menunjukkan bahwa frekuensi rapat antara Komite Audit dengan Auditor Internal, keterlibatan Komite Audit dalam pengangkatan dan/atau pemberhentian Kepala Auditor Internal, dan keterlibatan Komite Audit dalam program dan proses audit internal memiliki hubungan pada efektivitas dari fungsi audit internal.

<hr>This research is aimed to show the relationship of interaction quality between Audit Committee with Internal Auditor and Internal Audit Function effectiveness. Interaction between Audit Committee and Internal Auditor are through the frequency of meeting, Audit Committee involvement in appointing and dismissing Head of Internal Audit, and Audit Committee involvement in internal audit programme and processes. This research is conducted by interviewing the Audit Committee and Head of Internal Audit also the use of questionnaire research to get additional information from Audit Committee and internal audit function at XYZ Bank. This reseach indicate that the frequency of meeting between Audit Committee with Internal Auditor, Audit Committee involvement in appointing and dismissing Head of Internal Audit, and Audit Committee involvement in internal audit programme and processes have a relation with the internal audit function effectiveness.