

Analisis dan perancangan Roadmap Risk Based Internal Audit (RBIA) pada proses perkreditan di Bank ABC = Analysis and design Roadmap Risk Based Internal Audit (RBIA) in credit process at ABC Bank

Rina Iryani, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20466957&lokasi=lokal>

Abstrak

Penelitian ini bertujuan untuk menganalisis dan merancang roadmap risk based internal audit RBIA pada proses perkreditan di Bank ABC. Penelitian ini menggunakan metode deskriptif analitis dengan mengumpulkan data dan fakta langsung pada Divisi Internal Audit DAI di Bank ABC. Hasil dari penelitian ini menunjukkan bahwa penilaian risiko belum diterapkan di semua kantor cabang, penerapan risk based internal audit belum efektif karena belum memiliki guidance yang pasti dan jumlah personil internal auditor di Bank ABC belum memadai. Untuk itu direkomendasikan perancangan roadmap RBIA dengan menggunakan pedoman standar RBIA yang dikeluarkan oleh Institute Internal Auditors 2014.

This study aims to analyze and design a risk based internal audit roadmap RBIA on the credit process at Bank ABC. This study uses analytical descriptive method by collecting data and facts directly on Division of Internal Audit DAI in Bank ABC. The results of this study indicate that the risk assessment has not been implemented in all branch offices, the implementation of risk based internal audit has not been effective because it has no definite guidance and the number of internal auditor personnel at Bank ABC is not sufficient. It is recommended that the design of RBIA roadmap using RBIA standard guidelines issued by Institute Internal Auditors 2014.