

Persepsi auditor internal di Indonesia terhadap risiko dan audit media sosial perusahaan = Internal auditor perception of risk and audit company's social media surveyed among internal auditors in Indonesia

Avalo, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20467060&lokasi=lokal>

Abstrak

Penelitian ini bertujuan untuk mengetahui gambaran penggunaan media sosial oleh perusahaan korporasi/instansi, risiko dan audit media sosial serta hambatan dalam melakukan audit media sosial menurut persepsi auditor internal di Indonesia. Penelitian ini adalah penelitian deskriptif dengan menggunakan metode survei kepada para auditor internal yang berkerja pada perusahaan yang minimal memiliki satu media sosial perusahaan.

Hasil penelitian menunjukkan bahwa penggunaan media sosial perusahaan di Indonesia belum memperhatikan social media governance, risiko media sosial belum dianggap signifikan dan audit media sosial dianggap belum strategis, sehingga hambatan melakukan audit media sosial adalah anggapan bahwa media sosial belum strategis dan berisiko.

<hr /><i>Social media risks create an expanded role for internal audit. The aims of this study are to describe the overview of organization corporate social media usage, risk and the audit process, and risk management obstacles of social media from internal auditors' perspective. Data were collected through a survey from internal auditors who have corporate social media.

This study finds that organizational social media usage has not taken the social media governance into account, the risk of social media is not considered significant and the social media audit is not considered strategic, hence the obstacles of social media audit process are also considered insignificant. </i>