

Analisis konten laporan hasil audit internal quality assurance unit berdasarkan pendekatan IPPF 2400 studi kasus: PT. Bank X = Content analysis on internal audit report by quality assurance based on IPPF 2400 case study: PT. Bank X

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Abstrak

Penelitian ini bertujuan untuk mengetahui kesesuaian implementasi Standar IPPF 2400 Komunikasi Hasil Penugasan di Bank X dengan praktik profesional dalam standar internasional audit internal. Penelitian ini menggunakan metode kualitatif dengan desain deskriptif. Hasil penelitian ini menyimpulkan bahwa penerapan IPPF 2400 masih belum secara penuh dan kualitas penugasan audit internal terkait LHA belum optimal sesuai standar audit IIA. Penerapan IPPF 2400 tersebut masih memiliki kekurangan terutama dalam pedoman yang diterapkan, proses review QA, dan pemahaman terhadap pedoman yang berlaku bagi tim audit. Kondisi tersebut menyebabkan kualitas penugasan tim audit internal Bank X masih belum optimal dan tidak memenuhi keseluruhan standar audit.

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This research aims to determine the suitability implementation of IPPF Standard 2400 about Communicating Results in Bank X with professional practices in international standards of internal audit. This research used a qualitative method with descriptive design. The results of this research concluded that the implementation of IPPF 2400 is still partially conform and the quality of internal audit assignment related to internal audit report is not working optimally according to IIA standard. The implementation of the IPPF 2400 still has lacks, especially in the guidelines implemented, QA review process, and an understanding of the guidelines applicable to the audit team. This condition causes the quality of internal audit in Bank X is not working optimally and does not meet the overall audit standard.