

Inherent Fraud Risk Assessment: Analisis Tugas Pokok untuk Meminimalkan Fraud Risk (Studi Kasus pada Organisasi Pengawasan Industri di Indonesia) = Inherent Fraud Risk Assessment: Analysis of Main Tasks to Minimize Fraud Risk (Case Study of an Industrial Supervisory in Indonesia)

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Abstrak

Penelitian ini bertujuan menganalisis dan memberikan pandangan mengenai inherent fraud risk pada satu organisasi pengawasan industri di Indonesia. Analisis inherent fraud risk yang akan diteliti menggunakan langkah-langkah yang merupakan kombinasi dari standar ISO 31000:2018 dan COSO:2016. Berdasarkan observasi terhadap tugas pokok dan unit kerja organisasi diidentifikasi 18 skema fraud. Hasil dari penelitian ini menunjukkan bahwa 4 skema fraud tertinggi yaitu "Pemerasan kepada pihak ke-3", "Benturan kepentingan perizinan", "Benturan kepentingan pengaturan eksternal", dan "Benturan kepentingan Penindakan/pemeriksaan". Terkait tugas pokok terdapat 3 hal yang harus diperhatikan yaitu pengelolaan sistem informasi, logistik, dan pengawasan industri.

This research aims to analyze and provide views on inherent fraud risk of an Industrial Supervisory in Indonesia. The inherent fraud risk analysis will be examined using the combination of the methods presented in ISO 31000:2018 and COSO: 2016. Based on observations of the main tasks and work units of the organization, there are 18 fraud schemes identified. The results of this study indicate that the four highest fraud schemes are "Extortion to the 3rd party", "Conflict of interest in licensing", "Conflict of interests in external arrangements", and "Conflict of interest in Enforcement/inspection". As for related tasks, there are three things that must be considered: management of information systems, logistics, and industrial supervision.