

## Analisis Peran Internal Audit dalam Pelaksanaan Audit Keselamatan Bandar Udara Studi Kasus PT Angkasa Pura II (Persero) = Analyze the Role of Internal Audit in the Airport Safety Audit Case Study At PT Angkasa Pura II (Persero)

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### Abstrak

Penelitian ini bertujuan untuk menganalisis peran internal audit dalam pelaksanaan audit keselamatan bandar udara studi kasus pada PT Angkasa Pura II (Persero). Penelitian menggunakan metode analisis deskriptif, yaitu dengan membandingkan antara konsep, teori, dan standar dengan implementasi audit keselamatan. Penelitian ini dilakukan melalui studi kepustakaan terhadap literatur yang mendukung, wawancara langsung pada unit perusahaan, serta pengamatan langsung atas dokumen pendukung. Penelitian ini menghasilkan kesimpulan bahwa peran internal audit terhadap pelaksanaan audit keselamatan terlihat dari pelaksanaan audit atas risiko keselamatan yang bernilai tinggi, namun terdapat beberapa yang perlu disempurnakan. Adanya unit lain dalam organisasi bernama Airport Safety yang melakukan audit keselamatan selain internal audit, mengakibatkan pelaksanaan audit keselamatan menjadi kurang efektif dan efisien. Hasil penelitian menyarankan internal audit melakukan koordinasi dengan unit Airport Safety agar audit keselamatan lebih efektif dan efisien

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study at PT Angkasa Pura II (Persero). This research used descriptive analysis method, by comparing the concepts, theories, and standards with the implementation of a safety audit. This research was conducted by collecting data through literature study of the supporting literature, direct interviews with company units associated with this research, This conclusion of this research, that the role of internal audit on the implementation of safety audits seen from safety audit conducted by a high safety risks, but there are still need an improvement. The existence of other units in the organization named Airport Safety who conduct safety audits in addition to internal audit, lead to the implementation of safety audits to be less effective and efficient. The researcher suggests internal audit units need to coordinate with the Airport Safety that safety audits are more effective and efficient