

Analisis Penerapan Continuous Auditing pada Sektor Publik: Studi Kasus pada Kementerian Perencanaan Pembangunan Nasional/Badan Perencanaan Pembangunan Nasional = Analysis Implementation of Continuous Auditing In Public Sector: Case Study Ministry of National Development Planning/Bappenas

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Abstrak

Penelitian ini bertujuan untuk menganalisis penerapan continuous auditing dengan berfokus pada kondisi faktor pendukung dan manfaat penerapan continuous auditing pada pengelolaan anggaran di Kementerian PPN/Bappenas. Berdasarkan persepsi dari auditor internal dan stakeholder dapat disimpulkan bahwa secara umum kondisi faktor pendukung telah memadai dan penerapan continuous auditing mampu memberikan manfaat dalam pengelolaan anggaran. Meskipun demikian, penelitian ini merekomendasikan peningkatan akses data auditor internal, kompetensi sumber daya manusia dalam bidang teknologi informasi, dan penyusunan SOP terkait pelaksanaan continuous auditing

.....This study aims to analyse the implementation of continuous auditing by focussing on condition of the supporting factors and the benefits of implementing continuous auditing in budget management at the Ministry of National Development Planning/Bappenas. Based on the perceptions of the internal auditors and stakeholders, it can be concluded that in general the condition of the supporting factors is sufficient and the implementation of continuous auditing is able to provide benefits in budget management. Nonetheless, this study recommends increasing access data for internal auditor, competence of human resources in information technology aspect, and preparation of SOPs regarding the implementation of continuous auditing.