

ABSTRAK

Nama : William Koesman
Program Studi : Magister Akuntansi
Judul : Evaluasi Kinerja *Internal Audit* dengan Pendekatan *Balanced Scorecard* (Studi Kasus: Grup Asia Pulp & Paper Co. Ltd)

Penelitian ini bertujuan untuk melakukan evaluasi atas kinerja *internal audit* dengan pendekatan *Balanced Scorecard*. Evaluasi juga dilakukan dengan menggunakan pendekatan *American Institute of Certified Public Accountant* (AICPA) dan *Institute of Internal Auditors* (IIA) sebagai perbandingan. Hasil evaluasi menunjukkan bahwa fungsi *internal audit* APP dapat memberikan manfaat melalui perencanaan audit atas area-area yang berisiko tinggi, pelatihan internal sebelum melakukan penugasan audit, target *key performance indicator* yang tinggi, *benchmarking*, *cross sharing* / *cross learning* dan proyek penghematan biaya.

Kata kunci:

Internal Audit, Balanced Scorecard, Key Performance Indicator.

ABSTRACT

Name : William Koesman
Study Program : Master of Accounting
Title : Evaluation on Internal Audit Performance Based on
Balanced Scorecard Approach (Study Case: Asia Pulp & Paper
Co. Ltd)

This research is designed to performed evaluation on internal audit performance using Balanced Scorecard approach. The evaluation also performed using approach developed by American Institute of Certified Public Accountant (AICPA) and Institute of Internal Auditors (IIA) for comparison purposes. The result of the evaluation shows that internal audit function at APP is able to give contribution by planning audit on high risk areas, internal training prior to engagement, high key performance indicator target, benchmarking, cross sharing / cross learning and cost reduction project.

Keywords:

Internal Audit, Balanced Scorecard, Key Performance Indicator.