

Peran audit internal dalam PT Hutama Karya Persero = The role of internal audit in PT Hutama Karya Persero / Anastasia Jessica

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Abstrak

[ABSTRAK

Tujuan penelitian ini adalah menganalisis peranan audit internal pada suatu Badan Usaha Milik Negara (BUMN), apakah masih pada tahap sebagai pemeriksa kesesuaian kegiatan perusahaan dengan peraturan, atau sudah berkembang menjadi mitra bisnis manajemen yang dapat memberikan masukan untuk meningkatkan sistem manajemen agar dapat menambahkan nilai perusahaan. Penelitian dilakukan pada sebuah BUMN yang bergerak di bidang konstruksi, PT Hutama Karya (Persero). Data-data yang digunakan adalah dokumen-dokumen dan laporan-laporan penunjang kegiatan audit internal perusahaan, serta hasil wawancara dengan auditor internal dan auditee. Hasil penelitian menyebutkan bahwa peranan audit internal PT Hutama Karya masih cenderung berada pada tahap sebagai pemeriksa kesesuaian dengan peraturan yang berlaku, tetapi sudah mulai berkembang sedikit demi sedikit untuk menjadi mitra bisnis bagi manajemen. Namun perkembangan ini masih belum efektif karena lingkup audit yang terbatas pada pemeriksaan kesesuaian, serta kurangnya apresiasi auditee atas keberadaan audit internal.

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ABSTRACT

The objective of this research is to analyze the role of internal audit in a State-Owned Enterprise (SOE), whether it's still in the stage of evaluating the company's activity compliance to the regulations, or it's already evolved to be a business partner for management to help adding value for the company. This research is done in a SOE which is in a construction field, PT Hutama Karya (Persero). The data used in this research are documents and reports supporting the activities of the company's internal audit, as well as the result of interviews with the internal auditors and auditees. The result of this research states that the role of internal audit in PT Hutama Karya is still more to the role of evaluating the company's activity compared to the regulation, although it also has improved bit by bit to be management's business partner. This improvement is still not yet being effective, since the scope of audit work is still limited to checking the compliance to regulations, and the lack of appreciation from the auditee about the existence of internal audit unit, The objective of this research is to analyze the role of internal audit in a State-Owned Enterprise (SOE), whether it's still in the stage of evaluating the

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