

Peran audit internal dan Komite Audit dalam pencapaian tujuan Corporate Governance pada perusahaan milik Pemerintah yang sudah Go Public (studi kasus : PT ANTAM (Persero) Tbk) = The roles of internal audit and Audit Committee to achieve Corporate Governance objectives in Go Public state-owned enterprises (case study : PT ANTAM (Persero) Tbk)

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Abstrak

Skripsi ini membahas peran Audit Internal dan Komite Audit dalam pencapaian tujuan Corporate Governance di PT ANTAM (Persero) Tbk. PT ANTAM (Persero) Tbk semula merupakan perusahaan milik pemerintah. Seiring dengan terdaptarnya ANTAM di bursa saham Indonesia dan Australia, penerapan GCG merupakan hal penting untuk memenuhi kepatuhan dan kebutuhan untuk terus tumbuh berkelanjutan. Organ-organ ANTAM berkomitmen untuk menjalankan perannya sesuai dengan aturan yang berlaku. Dewan Komisaris dan Direksi ANTAM yang dipilih RUPS, menjalankan fungsinya sebagai pengawas dan pengelola. Audit Internal membantu perusahaan mencapai tujuan. Sementara Komite Audit ANTAM memastikan pengendalian internal dan manajemen risiko.

Penulis menggunakan metode penelitian deskriptif dan pendekatan studi kasus. Data yang digunakan adalah data primer melalui wawancara (Komite Audit, Audit Internal, dan Asisten Senior Manajer GCG Implementation) dan data sekunder berupa dokumen perusahaan. Berdasarkan penelitian yang telah dilakukan, dapat disimpulkan bahwa pelaksanaan Audit Internal dan peran Komite Audit yang terkait dengan Good Corporate Governance secara umum telah dilaksanakan dengan baik. Komite Audit dan Audit Internal mendukung pencapaian tujuan penerapan tata kelola perusahaan, dan sesuai dengan peraturan di Indonesia maupun peraturan bursa saham Australia.

.....This study discusses the roles of Internal Audit and Audit Committee to achieve GCG benefits in PT ANTAM (Persero) Tbk. Antam is a State-Owned Enterprises. Since it has registered in IDX and ASX, GCG practice is essential issue to meet the compliance and to support their sustainability. Each ANTAM organs have commitment to fulfill their roles according to regulation. ANTAM's BOC and BOD are elected by AGM to oversee and to run the business. ANTAM's Internal Audit help the company in achieving its objectives. Meanwhile, ANTAM's Audit Committee plays role in ensuring internal control effectiveness and checking internal and external audit duties.

The author use descriptive research method and case study approach. The data used are the primary data through interviews (Audit Committee, Internal Audit, and ASM GCG Implementation) and secondary data from corporate documents. Based on research that has been done, it can be concluded that the implementation of Internal Audit and Audit Committee's role is associated with good corporate governance in general have been executed well. Audit Committee and Internal Audit supports the achievement of the implementation of corporate governance, and in accordance with the regulations in Indonesia and the Australian Stock Exchange regulations.