

Analisis kualitas internal audit ditinjau dari international standards for the professional practice of internal auditing sppia dan quality assurance studi kasus bank x = An analysis of internal audit s quality based on international standard for the professional practice of internal auditing sppia and quality assurance case study in bank x

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Abstrak

ABSTRAK

Penelitian ini bertujuan untuk menganalisis kualitas internal audit Bank X berdasarkan International Standards for the Professional Practice of Internal Auditing (SPPIA) dan Quality Assurance. Penelitian ini diharapkan dapat memberikan kontribusi dalam perkembangan peran internal audit sehingga dapat meningkatkan kualitasnya serta memberikan value added, khususnya bagi internal audit di suatu perbankan. Penelitian ini dilakukan berdasarkan studi kasus pada Bank X. Metode penelitian yang digunakan dalam penelitian ini adalah metode analisis deskriptif dengan pendekatan kualitatif, yaitu dengan melakukan penelitian kepustakaan serta penelitian lapangan. Hasil penelitian ini menunjukkan bahwa kualitas internal audit pada Bank X dapat diukur berdasarkan International Standards for the Professional Practice of Internal Auditing (SPPIA) dan review oleh tim Quality Assurance melalui pendekatan Risk Based Internal Audit, Key Performance Indicators (KPI) dan lima dimensi SPPIA. Penilaian kualitas internal audit Bank X pada pokoknya telah memenuhi standar IIA (substantially complies). Pada divisi internal audit Bank X, perlu dilakukan review lebih detail secara periodik dalam mengevaluasi kualitas internal audit. Profesionalitas internal audit dapat dipertahankan dan ditingkatkan melalui training dan pelatihan khusus bagi internal audit, seperti pada lembaga sertifikasi bagi internal audit yang berkualitas

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ABSTRACT

The purpose of this study was to analyse the quality of internal auditors in Bank X based on International Standards for the Professional Practice of Internal Auditing (SPPIA) and Quality Assurance. This study want to give a contribution for the development of internal audit?s role to increase their quality and provide some value added in bank. This study was a kind of case study in Bank X. This study used the descriptive analysis methodology and qualitative method by literature study and research in Bank X. This study shows that internal audit?s quality in Bank X can be measured based on International Standards for the Professional Practice of Internal Auditing (SPPIA) and reviewed by Quality Assurance through Risk Based Internal Audit Approach, Key Performance Indicators (KPI) and five

dimensions of SPPIA. Internal audit's quality in Bank X was substantially complies based on SPPIA. It is important for internal audit division in Bank X to increase their review and evaluation about quality of internal audit periodically. Their professionalism can be develop by any special trainings as certification institute for qualified internal audit.